



## Chapter 4

### Standard General Ledger Accounting

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## Chapter 4

### Standard General Ledger Accounting

#### 4-1. General

a. Use standard general ledger (SGL) accounting for all appropriations and funds assigned and controlled by the U.S. Army. The SGL, with the subsidiary accounts, provides for an integrated accounting and reporting structure.

b. Goals of the SGL include:

(1) Providing independent control over all categories of accounts, using this structure: assets (1\*\*\*), liabilities (2\*\*\*), equity (3\*\*\*), budgetary resources (4\*\*\*), revenues (5\*\*\*), expenses (6\*\*\*), and miscellaneous gains and losses (7\*\*\*).

(2) Providing management with the capability to develop accurate and complete financial posture.

(3) Establishing an account structure which integrates budgetary and proprietary accounting and reporting.

(4) Achieving uniform treatment of similar transactions.

(5) Assuring compliance with generally accepted accounting principles (GAAP), the Chief Financial Officer's (CFO) Act and the DoD accounting standards.

c. Use the SGL to control all business transactions during the fiscal cycle. The SGL will reflect the general ledger account codes (GLAC) at appropriation level and will cite the operating agency (OA), allotment serial number (ASN), and fiscal station number (FSN) of the paying office. Exceptions for reporting ASN are Miscellaneous Receipt and Deposit Fund Accounts and non-allotted transactions. Record inventories and real property in the current fiscal year using the appropriation of the owning or controlling installation/activity.

#### 4-2. Professional Requirements

The finance and accounting officer/defense accounting officer, and accountants must have a thorough knowledge of all aspects of the SGL to include:

a. Understanding and applying the principles and standards of accrual accounting.

b. Performing periodic verification of general ledger account balances with related balances in subsidiary records.

c. Ensuring all SGL files and balances are reconciled according to Chapter 28.

#### 4-3. Responsibilities

a. The Director of the Defense Finance and Accounting Service-Indianapolis Center (DFAS-IN) is responsible for issuing finance and accounting policy implementing procedures.

b. Finance and accounting officers/defense accounting officers and accountants are responsible for ensuring that accounting principles and standards

are applied in implementing these procedures. The principles to be applied are:

(1) *Cost principle* This principle holds that cost is the appropriate basis for initial accounting recognition.

(2) *Revenue principle* This principle holds that revenue should include all changes in the net assets other than those arising from equity transactions.

(3) *Matching principle* This principle states that expenses incurred in generating revenue should be determined and reported in the same period as the revenue.

(4) *Consistency Principle* This principle states that in recording transactions and reporting, consistency in applying accounting principles, standards and procedures must prevail.

(5) *Financial Reporting Principle* This principle states that financial statements must reflect complete, accurate, significant, and understandable information.

(6) *Exception Principle* This principle encompasses the concept of materiality and relevancy of information being reported.

#### 4-4. Standard General Ledger Structure

a. *Account Categories and Definitions* As stated previously, there are seven major categories in the SGL. These are further classified as "real," "nominal," "budgetary," and/or "proprietary" accounts.

(1) "Real" accounts are those balance sheet accounts that remain open and are available during the business life cycle. Assets, liabilities and equity are classified as "real" accounts.

(2) "Nominal" accounts are those that are closed at fiscal year-end or at end of the accounting period. Expenses, revenues, miscellaneous gains and losses are classified as "nominal" accounts.

(3) "Budgetary" resource accounts are used in combination with real and nominal accounts. Budgetary refers to accounting which meets the fiscal requirements of the appropriation managers. GLACs 4\*\*\* are classified as "budgetary" accounts.

(4) "Proprietary" accounts are those which present the financial position of the business operation. "Proprietary" accounts include all GLACs except the "budgetary" accounts.

b. *Integrated Budgetary/Proprietary Accounting.*

(1) The SGL accounting process encompasses both proprietary and budgetary data. This integrated process is built upon the detailed principles and procedures prescribing how transactions and other events are measured, recorded, classified, summarized and reported.

(2) The following illustrates the integration of budgetary and proprietary accounting when recording a disbursement (for self) transaction:

Proprietary:

Debit 2113.0 Accounts Payable

Credit 1012.0 Funds Disbursed

Budgetary:

Debit 4910.0 Accrued Expenditures-Unpaid  
Credit 4930.0 Accrued Expenditures-Paid

#### **4-5. Standard General Ledger Accounts**

a. Table 4-1 contains the SGL Chart of Accounts which is hierarchical in structure. This structure allows for summarization of detailed accounts. The accounts are shown with account numbers, titles, normal account balance, and posting levels.

b. Table 4-2 contains the account definitions.

c. Tables 4-3 thru 4-9 contain the pro forma transactions. These transactions are comprehensive, but not all inclusive, yet will provide a basis to guide, standardize and improve accounting discipline.

#### **4-6. Post Year End Audit Adjustments**

a. Fully document audit adjustments, which are approved by the activity audited and processed as an accounting transaction, after submission of the year-end financial reports. Forward copies of all processed transactions, with the supporting documentation, to: DFAS-Indianapolis Center, ATTN: DFAS-IN/AABE, 8899 E. 56th St, Indianapolis, IN, 46249-1301. The adjustment vouchers will provide the basis for adjustments to the year-end departmental financial statements.

b. Audit adjustments can affect (1) net results of operations, (revenue, expense, gains and losses) which alter the equity of the government, or (2) accounts which have no direct affect on net results of operations. Use SGL account 7400.00, Prior Period Adjustments, for adjustments affecting net results of prior year operations. See paragraph 4-7 below. Post adjustments which do not affect net results of operations directly to the assets, liability or equity accounts. Adjustments cannot be based on statistical projections.

#### **4-7. Prior Period Adjustments**

a. Fully document accounting adjustments, resulting from financial audits (audit adjustments), which are approved by the audited activity and processed as accounting transactions. Forward copies of all processed vouchers, with the supporting documentation, to: DFAS-Indianapolis Center, ATTN: DFAS-IN/AABE, 8899 E. 56TH ST., Indianapolis, IN, 46249-1301. The adjustment vouchers will provide the basis for adjustments to the year-end departmental financial statements.

b. Audit adjustments can affect (1) net results of operations, (revenue, expense, gains and losses) which alter the equity of the government, or (2) accounts which have no direct affect on net results of operations. Use general ledger account 7400.00, prior period adjustments, for adjustments affecting net results of prior year operations. Post adjustments which do not affect net results of operations directly to the assets, liability or equity accounts. Adjustments cannot be based on statistical projections.

c. Prior period adjustments must be material. The Department of Defense established a threshold of one percent (1%) of the materiality base for single transactions or three percent (3%) of the materiality base for aggregate transactions. The materiality base is the total expenses for the primary allotment of the audited activity. Process non-material accounting errors or adjustments, even though they affect prior years' activity, as normal business transactions during the current fiscal year. Furnish copies of processed vouchers, with supporting documentation, which affect GLAC 7400.00 to DFAS-IN/AABE, same address as above.

**Table 4-1. - Standard General Ledger Chart of Accounts**

Legend:		* =Summary Account, No Direct Posting	
Level:		D =Departmental	
		S =Special Operating Agency	
		G =General Operating Agency	
		I =Installation	
Normal Balance:		Dr =Debit	
		Cr =Credit	
<b>1000.0</b>	<b>ASSETS</b>	<b>*</b>	<b>Dr</b>
1010.0	Fund Balance With Treasury	*	Dr
1011.0	Funds Collected	D/I(* if DBOF)	Dr
1011.1	Funds Collected-Operating-DBOF	D/I	Dr
1011.2	Funds Collected-Capital Asset-DBOF	D/I	Dr
1011.3	Funds Collected-Depreciation-DBOF	D/I	Dr
1011.4	Funds Collected-MILCON-DBOF	D/I	Dr
1011.5	Funds Collected-Undistributed-DBOF	D/I	Dr
1012.0	Fund Disbursed	D/I(* if DBOF)	Cr
1012.1	Funds Disbursed-Operating-DBOF	D/I	Cr
1012.2	Funds Disbursed-Capital Asset-DBOF	D/I	Cr
1012.3	Funds Disbursed-Depreciation-DBOF	D/I	Cr
1012.4	Funds Disbursed-MILCON-DBOF	D/I	Cr
1012.5	Funds Disbursed-Undistributed-DBOF	D/I	Cr
1013.0	Funds With Treasury	D/S/G/I(* if DBOF)	Dr
1013.1	Funds With Treasury-Operating-DBOF	D/I	Dr
1013.2	Funds With Treasury-Capital Asset-DBOF	D/I	Dr
1013.3	Funds With Treasury-Depreciation-DBOF	D/I	Dr
1013.4	Funds With Treasury-MILCON-DBOF	D/I	Dr
1014.0	Undistributed Collections	D/I	Cr
1014.1	Undistributed Collections-DBOF-Corporate Level	D	Cr
1014.2	Undistributed Collections-DBOF-Component Level	D	Cr
1014.3	Undistributed Collections-DBOF-Business Area Level	D	Cr
1014.4	Undistributed Collections-DBOF-Installation Level	I	Cr
1015.0	Undistributed Disbursements	D/I	Dr
1015.1	Undistributed Disbursements-DBOF-Corporate Level	D	Dr
1015.2	Undistributed Disbursements-DBOF-Component Level	D	Dr
1015.3	Undistributed Disbursements-DBOF-Business Area Level	D	Dr
1015.4	Undistributed Disbursements-DBOF-Installation Level	I	Dr
1100.0	Cash	*	Dr
1110.0	Undeposited Collections	I	Dr
1120.0	Imprest Funds	I	Dr
1190.0	Other Cash	*	Dr
1191.0	Disbursing Officer Cash	I	Dr
1200.0	Foreign Currency	I	Dr
1300.0	Receivables, Net	*	Dr
1310.0	Accounts Receivable	*	Dr
1311.0	Accounts Receivable-Government-Current	I	Dr
1312.0	Accounts Receivable-Government-Noncurrent	I	Dr
1313.0	Accounts Receivable-Public-Current	I	Dr
1314.0	Accounts Receivable-Public-Noncurrent	I	Dr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

1315.0	Refunds Receivable-Government		Dr
1316.0	Refunds Receivable-Public		Dr
1319.0	Allowance for Loss on Accounts Receivable		Cr
1320.0	Claims Receivable-Public		Dr
1350.0	Loans Receivable	*	Dr
1351.0	Loans Receivable-Government-Current (Do not use without prior approval of DFAS-IN/AM)		Dr
1352.0	Loans Receivable-Government-Non-Current (Do not use without prior approval of DFAS-IN/AM)		Dr
1353.0	Loans Receivable-Public-Current		Dr
1354.0	Loans Receivable-Public-Noncurrent		Dr
1359.0	Allowance for Loss-Loans Receivable		Cr
1400.0	Advances and Prepayments	*	Dr
1410.0	Advances to Others	*	Dr
1411.0	Travel Advances		Dr
1412.0	Advances to Contractors and Suppliers		Dr
1413.0	Advances to Grantees		Dr
1414.0	Advances-All Others-Public		Dr
1415.0	Advances to Government Agencies and Funds		Dr
1450.0	Prepayments	*	Dr
1451.0	Prepaid Expenses		Dr
1452.0	Progress Payments Made to Others		Dr
1500.0	Inventories, Net	*	Dr
1510.0	Inventory for Agency Operations		Dr
1519.0	Allowance for Loss on Inventory for Agency Operations		Cr
1530.0	Inventory-Raw Material and Supplies		Dr
1539.0	Allowance for Loss on Inventory Raw Material & Supplies		Cr
1540.0	Inventory-Work in Process (WIP)	*	Dr
1541.0	Inventory-Work In Process-In House		Dr
1542.0	Inventory-Work in Process-Contractor		Dr
1543.0	Inventory-Work in Process-Other Government Activities		Dr
1544.0	Inventory-Work in Process-Government Furnished Materials		Dr
1545.0	Customer-Work in Process- Capital-DBOF		Dr
1549.0	Allowance for Loss on Inventory-Work in Process		Cr
1560.0	Other Inventory (Do not use without prior approval of DFAS-IN/AM)		Dr
1569.0	Allowance for Loss on Other Inventory (Do not use without prior approval of DFAS-IN/AM)		Cr
1570.0	Stockpiled Materials and Supplies		Dr
1579.0	Allowance for Loss on Stockpiled Materials & Supplies		Cr
1580.0	Inventory in Transit		Dr
1600.0	Investments, Net	*	Dr
1610.0	Federal Securities (At Par)		Dr
1611.0	Federal Securities-Unamortized Premium or Discount		Dr/Cr
1700.0	Fixed Assets, Net	*	Dr
1710.0	Land		Dr
1720.0	Construction in Progress (CIP)	*	Dr
1721.0	Construction in Progress-In House		Dr
1722.0	Construction in Progress-Contractor		Dr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

1723.0	Construction in Progress-Other Government Activities		Dr
1724.0	Construction in Progress-Government Furnished Materiel		Dr
1725.0	Construction in Progress-Capital-DBOF		Dr
1730.0	Buildings		Dr
1739.0	Accumulated Depreciation on Buildings		Cr
1740.0	Other Structures and Facilities		Dr
1749.0	Accumulated Depreciation on Other Structures and Facilities		Cr
1750.0	Equipment (Do not use without prior approval of DFAS-IN/AM)		Dr
1759.0	Accumulated Depreciation on Equipment (Do not use without prior approval of DFAS-IN/AM)		Cr
1760.0	Military Equipment	*	Dr
1761.0	Industrial Property in Layaway		Dr
1762.0	Equipment in Use		Dr
1763.0	Equipment with Contractors, Testing Agencies, Defense Industrial Facilities and Others		Dr
1764.0	Equipment on Loan		Dr
1765.0	Property Awaiting Disposal		Dr
1766.0	Equipment not in Use		Dr
1769.0	Accumulated Depreciation on Military Equipment		Cr
1770.0	Equipment in Transit		Dr
1800.00	Other Fixed Assets	*	Dr
1810.0	Assets Under Capital Lease		Dr
1819.0	Accumulated Depreciation on Assets Under Capital Lease		Cr
1820.0	Leasehold Improvements		Dr
1829.0	Accumulated Amortization on Leasehold Improvements		Cr
1830.0	Automatic Data Processing Software		Dr
1839.0	Accumulated Amortization on ADP Software		Cr
1840.0	Other Natural Resources		Dr
1849.0	Allowance for Depletion		Cr
1900.0	Other Assets, Net	*	Dr
1910.0	Acquired Collateral		Dr
1919.0	Allowance for Loss on Acquired Collateral		Cr
1990.0	Other Assets		Dr
1991.0	Intangible Assets		Dr
1992.0	Accumulated Amortization on Intangible Assets		Cr
<b>2000.0</b>	<b>LIABILITIES</b>	*	<b>Cr</b>
2100.0	Accrued Liabilities-Other	*	Cr
2110.0	Accounts Payable	*	Cr
2111.0	Accounts Payable-Government-Current		Cr
2112.0	Accounts Payable-Government-Noncurrent		Cr
2113.0	Accounts Payables-Public-Current		Cr
2114.0	Accounts Payables-Public-Noncurrent		Cr
2115.0	Claims Payable		Cr
2130.0	Contract Holdback		Cr
2200.0	Accrued Liabilities -Payroll and Benefits	*	Cr
2210.0	Accrued Funded Payroll and Benefits	*	Cr
2211.0	Accrued Payroll-Civilian		Cr
2212.0	Accrued Payroll-Military		Cr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

2213.0	Accrued Payroll-Civilian-Employer Share-Fringe Benefits		Cr
2214.0	Accrued Payroll-Military-Employer Share-Fringe Benefits		Cr
2215.0	Accrued payroll-Funded Annual Leave-Civilians		Cr
2220.0	Accrued Unfunded Annual Leave	*	Cr
2221.0	Accrued Annual Leave-Civilian-Unfunded		Cr
2222.0	Accrued Annual Leave-Military-Unfunded		Cr
2300.0	Unearned Revenues (Advances)		Cr
2310.0	Advances from Others	*	Cr
2311.0	Unearned Revenue-Advances from Government Agencies and Funds		Cr
2312.0	Unearned Revenue-Advances from the Public		Cr
2320.0	Deferred Credits		Cr
2400.0	Liability for Deposit Funds and Suspense Accounts (Do not use without prior approval of DFAS-IN/AM)	*	Cr
2410.0	Treasury Cash Advances to Disbursing Officers		Cr
2411.0	Deposit Fund Liabilities		Cr
2500.0	Debt	*	Cr
2590.0	Other Debt	*	Cr
2591.0	Mortgages Payable-Family Housing		Cr
2592.0	Mortgages Payable-Homeowners Assistance Program		Cr
2900.0	Other Liabilities	*	Cr
2910.0	Prior Liens Outstanding on Acquired Collateral		Cr
2920.0	Contingent Liabilities		Cr
2990.0	Other Liabilities	*	Cr
2991.0	Capital Leases Payable		Cr
2992.0	Liability for Property Furnished by Others		Cr
2993.0	Accrued Civilian Severance Pay-Unfunded		Cr
2994.0	Progress Billings to Others		Cr
<b>3000.0</b>	<b>EQUITY</b>	*	<b>Cr</b>
3100.0	Appropriated Capital	D/S/G/I	Cr
3200.0	Invested Capital	*	Cr
3210.0	Capital Investments	*	Cr
3211.0	Capital Investments-DBOF	*	Cr
3211.1	Appropriations Available		Cr
3211.2	Assets Capitalized		Cr
3211.3	Liabilities Assumed		Dr
3211.31	Unfunded Annual Leave		Dr
3211.4	Net Treasury Balance-DBOF		Dr
3212.0	Other revolving Funds	*	Cr
3212.1	Conventional Ammunition Working Capital Fund		Cr
3213.0	Capital Investment-Special Defense Acquisition Trust Fund		Cr
3214.0	Capital Investment-Foreign Military Sales Trust Fund		Cr
3217.0	Capital Investment-Other Trust Funds		Cr
3220.0	Transfers-In from Others Without Reimbursement	I(* if DBOF)	Cr
3221.0	Transfers-In from Others Without Reimbursable-DBOF		Cr
3221.1	Transfers-In from Others Without Reimbursement-Capital-DBOF		Cr
3230.0	Transfers-Out to Others Without Reimbursement	*	Dr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

3231.0	Transfers-Out to Government Agencies Without Reimbursement	I	Dr
3232.0	Transfers-Out to All Others Without Reimbursement	I	Dr
3233.0	Transfers-Out to Others Without Reimbursement-DBOF	*	Dr
3233.1	Transfers-Out to Others W/O Reimbursement-Capital-DBOF	I	Dr
3300.0	Results of Operations	*	Cr
3310.0	Cumulative Results of Operations (CRO)	*	Cr
3311.0	Cumulative Results of Operations-DBOF	*	Cr
3311.1	Accumulated Operating Results	I	Cr
3311.2	Reserve-Major Real Property-Maintenance-DBOF	I	Cr
3312.0	CRO-Other Revolving Funds	I	Cr
3312.1	Cumulative Results of Operations-Conventional Ammunition Working Capital Fund	I	Cr
3313.0	CRO-Special Defense Acquisitions Trust Fund	I	Cr
3314.0	CRO-Foreign Military Sales Trust Fund	I	Cr
3317.0	CRO-Other Trust Funds	I	Cr
3318.0	CRO-Other Appropriations	I	Cr
3320.0	Net Results of Operations (NRO)	*	Cr
3321.0	NRO-DBOF	I	Cr
3322.0	NRO-Other Revolving Funds	*	Cr
3322.1	NRO-Conventional Ammunition Working Capital Fund	I	Cr
3323.0	NRO-Special Defense Acquisition Trust Funds	I	Cr
3324.0	NRO-Foreign Military Sales Trust Fund	I	Cr
3327.0	NRO-Other Trust Funds	I	Cr
3328.0	NRO-Other Appropriations	I	Cr
3400.0	Donations and Other Items	I	Cr
3600.0	General Fund Receipts	*	Cr
3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts	I	Cr
3620.0	Funds Returned to General Fund-Miscellaneous Receipts	I	Cr
<b>4000.0</b>	<b>BUDGETARY</b>	*	<b>Dr</b>
4110.0	Appropriations Realized	*	Dr
4111.0	Debt Liquidation Appropriations	D	Dr
4112.0	Deficiency Appropriations	D	Dr
4113.0	Appropriations Rescinded	D	Cr
4114.0	Appropriations Realized but Withdrawn	D	Dr
4119.0	Other Appropriations Realized	D	Dr
4120.0	Appropriations Anticipated-Indefinite	D	Dr
4130.0	Contract Authority	*	Dr
4131.0	Contract Authority without Liquidating Appropriation	D	Dr
4132.0	Contract Authority With Liquidating Appropriation	D	Dr
4133.0	Contract Authority Lapsed	D	Dr
4140.0	Borrowing Authority	*	Dr
4142.0	Borrowing Authority-Indefinite	D	Dr
4143.0	Borrowing Authority-Withdrawn	D	Dr
4150.0	Other New Budget Authority	D	Dr
4160.0	Anticipated Transfers of Current Fiscal Year Authority	D	Dr/Cr
4170.0	Appropriation Transfers	D	Dr/Cr
4180.0	Anticipated Transfers of Prior Fiscal Year Authority	D	Dr/Cr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

4190.0	Transfers-Prior Year Budgetary Resources	D	Dr/Cr
4210.0	Anticipated Reimbursements and Other Income	*	Dr
4211.0	Anticipated Reimbursements-Specific Apportionment	D	Dr
4212.0	Anticipated Reimbursements-Automatic Apportionment	D	Dr
4220.0	Reimbursable Orders Accepted	*	Cr
4221.0	Customer Orders Accepted-Automatic Apportionment	I	Cr
4222.0	Customer Orders Accepted-Specific Apportionment-Funded	I	Cr
4230.0	Unfilled Customer Orders	*	Dr
4231.0	Unfilled Customer Orders-Without Advance-Automatic Apportionment	I	Dr
4232.0	Unfilled Customer Orders-Without Advance-Specific Apportionment-Funded	I	Dr
4233.0	Unfilled Customer Orders-With Advance-Automatic Apportionment	I	Dr
4234.0	Unfilled Customer Orders-With Advance-Specific Apportionment-Funded	I	Dr
4250.0	Reimbursements and Other Income Earned	*	Dr
4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment	I	Dr
4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded	I	Dr
4253.0	Reimbursements Earned-Collected-Automatic Apportionment	I	Dr
4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded	I	Dr
4255.0	Reimbursements Earned-Collected-Undistributed	D	Dr
4320.0	Actual Recoveries of Prior Year Obligations	*	Cr
4321.0	Actual Recoveries of Prior Year Obligations-Direct	I	Cr
4322.0	Actual Recoveries of Prior Year Obligations-Reimbursable	I	Cr
4330.0	Funds Generated from Recoveries/Deobligations of Prior Year Funds	I	Cr
4410.0	Budgetary Resources-not Available Pursuant to Public Law	D	Cr
4420.0	Appropriations Available for Apportionment withheld pending Rescission	D	Cr
4430.0	Appropriations Available for Apportionment-OMB Deferred Program	D	Cr
4440.0	Revolving Funds Available for Apportionment	D	Cr
4450.0	Authority Available for Apportionment	D	Cr
4510.0	Apportionment Available for Distribution	*	Cr
4511.0	Unallocated Apportionment-Direct Authority-Current Period	D	Cr
4512.0	Unallocated Apportionment-Direct Authority-Subsequent Period	D	Cr
4513.0	Unallocated Apportionment-OSD Withheld Authority	D	Cr
4514.0	Unallocated Apportionment-Funded Reimbursable Authority-Current Period	D	Cr
4515.0	Unallocated Apportionment-Funded Reimbursable Authority-Subsequent Period	D	Cr
4516.0	Unallocated Unfunded Contract Authority	D	Cr
4517.0	Unallocated Apportionment-Reserve for Other Anticipated Resources	D	Cr
4518.0	Unallocated Apportionment-Reserved for Anticipated Resources-Automatically Apportioned	D	Cr
4520.0	Allocations to Others	D	Cr
4530.0	Allocations From Others	D	Cr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

4540.0	Internal Fund Distributions Issued	*	Cr
4541.0	Allocations Issued-Direct Authority-Current Period	D	Cr
4542.0	Allocations Issued-Direct Authority-Subsequent Period	D	Cr
4543.0	Allocations Issued-Funded Reimbursable Authority-Current Period	D	Cr
4544.0	Allocations Issued-Funded Reimbursable Authority-Subsequent Period	D	Cr
4545.0	Allocations Issued-Withheld Program(Do not use without prior approval of DFAS-IN/AM)	D	Cr
4550.0	Internal Fund Distributions Received	*	Dr
4551.1	Allocations Received by SOA-Direct Authority-Current Period	S	Dr
4551.2	Allocations/Suballocations Received by GOA-Direct Authority-Current Period	G	Dr
4552.1	Allocations Received by SOA-Direct Authority-Subsequent Period	S	Dr
4552.2	Allocations/Suballocations Received by GOA-Direct Authority-Subsequent Period	G	Dr
4553.1	Allocations Received by SOA-Funded Reimbursement Authority-Current Period	S	Dr
4553.2	Allocations/Suballocations Received by GOA-Funded Reimbursement Authority-Current Period	G	Dr
4554.1	Allocations/Suballocations Received by SOA-Funded Reimbursement Authority-Subsequent Period	S	Dr
4554.2	Allocations/Suballocations Received by GOA-Funded Reimbursement Authority-Subsequent Period	G	Dr
4555.1	Allocations Received by SOA-Operating Cost Authority-DBOF	S	Dr
4555.2	Allocations/Suballocations Received by GOA-Operating Cost Authority-DBOF	G	Dr
4556.1	Allocations Received by SOA-Capital Authority-DBOF	S	Dr
4556.2	Allocations/Suballocations Received by GOA-Capital Authority-DBOF	G	Dr
4560.0	Funds Available for Suballocation/Allotment	*	Cr
4561.1	Unsuballocated Allocations-SOA-Direct Authority-Current Period	S	Cr
4561.2	Unallotted Allocations/Suballocations-GOA-Direct Authority-Current Period	G	Cr
4562.1	Unsuballocated Allocations-SOA-Direct Authority-Subsequent Period	S	Cr
4562.2	Unallotted Allocations/Suballocations-GOA-Direct Authority-Subsequent Period	G	Cr
4563.1	Unsuballocated Allocations-SOA-Funded Reimbursement Authority-Current Period	S	Cr
4563.2	Unallotted Allocations/Suballocations-GOA-Funded Reimbursement Authority-Current Period	G	Cr
4564.1	Unsuballocated allocations-SOA-Funded Reimbursement Authority-Subsequent Period	S	Cr
4564.2	Unallotted Allocations/Suballocations-GOA-Funded Reimbursement Authority-Subsequent Period	G	Cr
4565.0	Unallotted Allocations-Withheld Programs (Do not use without DFAS-IN/AM approval)	S	Cr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

4566.1	Unsuballocated Allocations-SOA-Operating Cost Authority-DBOF	S	Cr
4566.2	Unallotted Allocations/Suballocations-GOA-Operating Cost Authority-DBOF	G	Cr
4567.1	Unsuballocated Allocations-SOA-Capital Authority-DBOF	S	Cr
4567.2	Unallotted Allocations/Suballocations GOA-Capital Authority-DBOF	G	Cr
4570.0	Allotments/Suballocations Issued	*	Cr
4571.1	Suballocations Issued-SOA-Direct Authority-Current Period	S	Cr
4571.2	Allotments Issued-GOA-Direct Authority-Current Period	G	Cr
4572.1	Suballocations Issued-SOA-Direct Authority-Subsequent Period	S	Cr
4572.2	Allotments Issued-GOA-Direct Authority-Subsequent Period	G	Cr
4573.1	Suballocations Issued-SOA-Funded Reimbursement Authority-Current Period	S	Cr
4573.2	Allotments Issued-GOA-Funded Reimbursement Authority-Current Period	G	Cr
4574.1	Suballocations Issued-SOA-Funded Reimbursement Authority-Subsequent Period	S	Cr
4574.2	Allotments Issued-GOA-Funded Reimbursement Authority-Subsequent Period	G	Cr
4575.0	Suballocations/Allotments Issued SOA/GOA-Withheld Pro-grams (Do not use without Prior Approval of DFAS-IN/AM)	S/G	Cr
4576.1	Suballocations Issued-SOA-Operating Cost Authority-DBOF	S	Cr
4576.2	Allotments Issued-GOA-Operating Cost Authority-DBOF	G	Cr
4577.1	Suballocations Issued-SOA-Capital Authority-DBOF	S	Cr
4577.2	Allotments Issued-GOA-Capital Authority-DBOF	G	Cr
4580.0	Allotments Received	*	Dr
4580.1	Allotted Direct Authority-Current Period	I	Dr
4580.2	Allotted Direct Authority-Subsequent Periods	I	Dr
4580.A	Operating Cost Authority-'A' Goal-DBOF	I	Dr
4580.B	Operating Cost Authority-'B' Goal-DBOF	I	Dr
4580.C	Operating Cost Authority-'C' Goal-DBOF	I	Dr
4580.D	Operating Cost Authority-'D' Goal-DBOF	I	Dr
4581.0	Automatic Reimbursement Authority	I	Dr
4582.0	Allotted Funded Reimbursement Authority-Current Period	I	Dr
4583.0	Allotted Funded Reimbursement Authority-Subsequent Periods	I	Dr
4584.0	Anticipated Earned Authority-DBOF	*	Cr
4584.A	Anticipated Earned Authority-'A' Goal-DBOF	I	Cr
4584.B	Anticipated Earned Authority-'B' Goal-DBOF	I	Cr
4584.C	Anticipated Earned Authority-'C' Goal-DBOF	I	Cr
4584.D	Anticipated Earned Authority-'D' Goal-DBOF	I	Cr
4585.0	Capital Program-DBOF	*	Dr
4585.1	Capital Authority-DBOF, Equipment except ADPE & Telecom	I	Dr
4585.2	Capital Authority-DBOF, ADPE and Telecom Equipment	I	Dr
4585.3	Capital Authority-DBOF, Software Development	I	Dr
4585.4	Capital Authority-DBOF, Minor Construction	I	Dr
4585.5	Capital Authority-DBOF-Management Improvement Initiatives	I	Dr
4610.0	Allotments Available for Commitment/Obligation	*	Cr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period	I	Cr
4612.0	Uncommitted/Unobligated Allotment-Direct Authority-Subsequent Period	I	Cr
4613.0	Uncommitted/Unobligated Allotment Withheld program (Do not use without prior approval of DFAS-IN/AM)	I	Cr
4614.0	Uncommitted/Unobligated Allotment-Reimbursable-Current Period	I(* if DBOF)	Cr
4614.A	Actual Cost Authority Earned 'A' Goal-DBOF	I	Cr
4614.B	Actual Cost Authority Earned 'B' Goal-DBOF	I	Cr
4614.C	Actual Cost Authority Earned 'C' Goal-DBOF	I	Cr
4614.D	Actual Cost Authority Earned 'D' Goal-DBOF	I	Cr
4615.0	Capital Authority Available-DBOF	*	Cr
4615.1	Capital Authority Available-DBOF-Equipment, except ADPE & Telecommunications	I	Cr
4615.2	Capital Authority Available-DBOF-ADPE & Telecommunication Equipment	I	Cr
4615.3	Capital Authority Available-DBOF-Software Development	I	Cr
4615.4	Capital Authority Available-DBOF-Minor Construction	I	Cr
4615.5	Capital Authority Available-DBOF-Management Improvement Initiatives	I	Cr
4620.0	Other Funds Available for Commitment/Obligation	*	Cr
4621.0	Program Annual Anticipated Rest of Year-Automatic	I	Cr
4630.0	Other Funds Unavailable for Commitment/Obligation	*	Cr
4631.0	Funded Reimb. Auth. Available-Subsequent Period	I	Cr
4632.0	Funded Reimb. Auth. Reserved for Receipt of Orders	I	Cr
4700.0	Commitments Available for Obligation	*	Cr
4710.0	Commitments Outstanding-Direct	I	Cr
4720.0	Commitments Outstanding-Reimbursable	I(* if DBOF)	Cr
4721.0	Commitments Outstanding-Operating-DBOF	I	Cr
4722.0	Commitments Outstanding-Capital-DBOF	I	Cr
4800.0	Undelivered Orders	*	Cr
4810.0	Undelivered Orders-Direct-With and Without (W/O) Advance	*	Cr
4811.0	Undelivered Orders W/O Advance-Direct Program	I	Cr
4812.0	Undelivered Orders with Advance-Direct Program	I	Cr
4820.0	Undelivered Orders-Reimbursable-With and Without (W/O) Advance	*	Cr
4821.0	Undelivered Orders W/O Advance-Reimbursable Program	I	Cr
4822.0	Undelivered Orders with Advance-Reimbursable Program	I	Cr
4823.0	Undelivered Orders W/O Advance-Operating-DBOF	I	Cr
4824.0	Undelivered Orders with Advance-Operating-DBOF	I	Cr
4825.0	Undelivered Orders W/O Advance-Capital-DBOF	I	Cr
4826.0	Undelivered Orders with Advance-Capital-DBOF	I	Cr
4900.0	Expended Appropriations	*	Cr
4910.0	Accrued Expenditures-Unpaid-Direct	I	Cr
4920.0	Accrued Expenditures-Unpaid-Reimbursable	I(* if DBOF)	Cr
4921.0	Accrued Expenditures-Unpaid-Operating-DBOF	I	Cr
4922.0	Accrued Expenditures-Unpaid-Capital-DBOF	I	Cr
4930.0	Accrued Expenditures-Paid-Direct	*	Cr
4931.0	Accrued Expenditures-Paid-Direct	I	Cr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

4932.0	Accrued Expenditures-Paid-Refunds Due-Direct	I	Cr
4940.0	Accrued Expenditures-Paid-Reimbursables	*	Cr
4941.0	Accrued Expenditures-Paid-Reimbursables	I	Cr
4942.0	Accrued Expenditures-Paid-Refunds Due-Reimbursable	I	Cr
4943.0	Accrued Expenditures-Paid-Operating-DBOF	I	Cr
4944.0	Accrued Expenditures-Paid-Capital-DBOF	I	Cr
4950.0	Accrued Expenditures-Paid-Undistributed	D	Cr
<b>5000.0</b>	<b>REVENUE AND FINANCING SOURCES</b>	*	<b>Cr</b>
5100.0	Revenue from Goods Sold	*	Cr
5100.1	Revenue from Goods Sold-Public	I	Cr
5100.2	Revenue from Goods Sold-Intragovernmental	I	Cr
5101.0	Revenue from Goods Sold-DBOF	*	Cr
5101.1	Revenue from Goods Sold-Operating-DBOF	*	Cr
5101.11	Revenue from Goods Sold-Operating-Public	I	Cr
5101.12	Revenue from Goods Sold-Operating-Intra-governmental	I	Cr
5101.2	Revenue from Goods Sold-Capital-DBOF	*	Cr
5101.21	Revenue from Goods Sold-Capital Assets-Public	I	Cr
5101.22	Revenue from Goods Sold-Capital Assets-Intra-governmental	I	Cr
5101.3	Revenue from Goods Sold-Depreciation-DBOF	*	Cr
5101.31	Revenue from Goods Sold-Depreciation-Public	I	Cr
5101.32	Revenue from Goods Sold-Depreciation-Intra-governmental	I	Cr
5101.4	Revenue from Goods Sold-MILCON-DBOF	*	Cr
5101.41	Revenue from Goods Sold-MILCON-Public	I	Cr
5101.42	Revenue from Goods Sold-MILCON-Intra-governmental	I	Cr
5200.0	Revenue from Services Provided	*	Cr
5200.1	Revenue from Services Provided-Public	I	Cr
5200.2	Revenue from Services Provided-Intragovernmental	I	Cr
5201.0	Revenue from Services Provided-DBOF	*	Cr
5201.1	Revenue from Services Provided-Operating-DBOF	*	Cr
5201.11	Revenue from Services Provided-Operating-Public	I	Cr
5201.12	Revenue from Services Provided-Operating-Intra-governmental	I	Cr
5201.2	Revenue from Services Provided-Capital Assets-DBOF	*	Cr
5201.21	Revenue from Services Provided-Capital Assets-Public	I	Cr
5201.22	Revenue from Services Provided-Capital Assets-Intra-governmental	I	Cr
5201.3	Revenue from Services Provided-Depreciation-DBOF	*	Cr
5201.31	Revenue from Services Provided-Depreciation-Public	I	Cr
5201.32	Revenue from Services Provided-Depreciation-Intra-governmental	I	Cr
5201.4	Revenue from Services Provided-MILCON-DBOF	*	Cr
5201.41	Revenue from Services Provided-MILCON-Public	I	Cr
5201.42	Revenue from Services Provided-MILCON-Intra-governmental	I	Cr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

5300.0	Interest and Penalties Revenue		Cr
5600.0	Donated Revenue		Cr
5700.0	Appropriated Capital Used		Cr
5900.0	Other Revenue	*	Cr
5910.0	Miscellaneous Reimbursements		Cr
<b>6000.0</b>	<b>EXPENSES</b>	*	<b>Dr</b>
6100.0	Operating/Program Expenses	*	Dr
6111.0	Personnel Compensation-Civilian		Dr
6112.0	Personnel Compensation-Military		Dr
6113.0	Personnel Benefits-Civilian		Dr
6114.0	Personnel Benefits-Military		Dr
6115.0	Benefits for Former Personnel		Dr
6116.0	Travel and Transportation of Persons		Dr
6117.0	Transportation of Things		Dr
6118.0	Rent, Communications and Utilities		Dr
6119.0	Printing and Reproduction		Dr
6120.0	Other Services		Dr
6121.0	Supplies and Materials		Dr
6122.0	Equipment (Not Capitalized)		Dr
6123.0	Grants, Subsidies and Contributions		Dr
6124.0	Insurance, Claims and Indemnities		Dr
6125.0	Depreciation of Equipment		Dr
6126.0	Depreciation of Real Property		Dr
6127.0	Depletion of Natural Resources		Dr
6128.0	Amortization-Leasehold Improvements and Other Intangible Assets		Dr
6129.0	Bad Debts		Dr
6130.0	Annual Leave		Dr
6300.0	Interest Expense	*	Dr
6330.0	Other Interest Expenses		Dr
6400.0	Benefit Program Expense		Dr
6500.0	Cost of Goods Sold	*	Dr
6500.1	Cost of Goods Sold-Public		Dr
6500.2	Cost of Goods Sold-Intragovernmental		Dr
6600.0	Applied Overhead		Dr
<b>7000.0</b>	<b>MISCELLANEOUS GAINS (Cr) AND LOSSES (Dr)</b>	*	<b>Cr/Dr</b>
7100.0	Gains	*	Cr
7110.0	Gains on Disposition of Assets		Cr
7190.0	Other Gains	*	Cr
7191.0	Inventory Gains		Cr
7192.0	Investment Gains (Do not use without prior approval of DFAS-IN/AM)		Cr
7193.0	Other Miscellaneous Gains		Cr
7200.0	Losses	*	Dr
7210.0	Losses on Disposition of Assets		Dr
7290.0	Other Losses	*	Dr
7291.0	Inventory Losses or Adjustments		Dr

**Table 4-1. Standard General Ledger Chart of Accounts** continued

7292.0	Investment Losses (Do not use without prior approval of DFAS-IN/AM)	I	Dr
7293.0	Other Miscellaneous Losses	D/I	Dr
7300.0	Extraordinary Items	I	Dr/Cr
7400.0	Prior Period Adjustments	I	Dr/Cr
7500.0	Distribution of Income-Dividends (Do not use without prior approval of DFAS-IN/AM)	D/I	Dr

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**Table 4-2. Standard General Ledger Account Definitions**

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1000.0	<b>ASSETS.</b> (Summary Account). Represents the net value of all accounts beginning with the number 1. Do not post directly to this account.
1010.0	<b>FUND BALANCE WITH TREASURY.</b> (Summary Account). Represents the net value of all accounts that begin with the numbers 101. Do not post directly to this account.
1011.0	<b>FUNDS COLLECTED.</b> Debit balance. (Summary Account <u>ONLY</u> if DBOF) Represents the current fiscal year to date increases to Funds with Treasury (Cash in Bank) by either a Disbursing Office (DO) or Interfund (IF) Seller's expenditure or non-expenditure collection transactions. Increase this account for reimbursable collections, advances (received), collection of receivables, sale of assets, trust fund or receipt account collections received and recorded by the DO or IF Seller. Decrease (credit) this account for reverse collections paid out and recorded by the DO or IF Seller. Under no circumstances, except in the case of the IF Seller, may the funded activity (that is, a fiscal station or a centrally managed allotment (CMA) holder) use this account for posting original standard general ledger (SGL) transactions. (Use the undistributed account 1014.0 for recording these collections.) This prohibition on the account's use is necessary in order to obtain overall SGL control for the expenditure reports.
1011.1	<b>FUNDS COLLECTED-OPERATING-DBOF.</b> Debit Balance. This account is used to record funds collected due to advances from outside sources resulting from the performance of reimbursable work and the collection of receivables, sale of assets, and any other source other than DBOF surcharge collections (which are to be recorded in subsidiary accounts 1011.2, 1011.3, and 1011.4)
1011.2	<b>FUNDS COLLECTED-CAPITAL ASSET-DBOF.</b> Debit Balance. This account is used to record funds collected through Capital Asset surcharges included in billing rates of a business area other than surcharges for depreciation and Military Construction (MILCON) which are to be recorded in subsidiary accounts 1011.3 and 1011.4.
1011.3	<b>FUNDS COLLECTED-DEPRECIATION-DBOF.</b> Debit Balance. This account is used to record funds collected through approved depreciation surcharges included in billing rates of a business area.
1011.4	<b>FUNDS COLLECTED-MILCON-DBOF.</b> Debit Balance. This account is used to record funds collected through approved surcharges for military construction included in the billing rates of a business area.
1011.5	<b>FUNDS COLLECTED-UNDISTRIBUTED-DBOF.</b> Debit Balance. This account is used to record collections reported by the finance network which cannot be identified to a specific organization level or transaction. Amounts recorded in this account shall be researched for proper disposition by the lowest organizational level to which they can be distributed or identified.
1012.0	<b>FUNDS DISBURSED.</b> Credit Balance. (Summary Account <u>ONLY</u> if DBOF) Represents the current fiscal year to date decreases to Funds with Treasury (Cash in Bank) by either a DO or an IF Seller's expenditure or non-expenditure disbursement transactions. Increase (credit) this account for payments made except for reverse collections. Reduce (debit) this account when a previously paid advance is recouped in either cash or some other negotiable instrument, or when either a refund or a claims receivable is collected. Do not use for settlement of deposit fund liability, the refund of a previously recognized advance (received), or either a reimbursable collection or refund of a collection into the Miscellaneous Receipt or Trust Fund accounts. Except for IF sellers, do not use this account for posting original SGL transactions. Use the undistributed account 1015.0 for recording these disbursements. Under no circumstances, except in the case of the IF Seller, may the funded activity (that is, a fiscal station or a CMA) use this account for posting original standard general ledger (SGL) transactions. An IF Seller will use this account for all amounts charged or refunded.

**Table 4-2. Standard General Ledger Account Definitions** Continued

1012.1	FUNDS DISBURSED-OPERATING-DBOF. Credit Balance. This account is used to record disbursements made (net of refunds, erroneous payments, and returns of advances) other than DBOF capital disbursements (which are to be recorded to subsidiary account 1012.2).
1012.2	FUNDS DISBURSED-CAPITAL-DBOF. Credit Balance. This account is used to record disbursements of funds collected through Capital Asset surcharges--other than surcharges for depreciation and MILCON--included in billing rates of a business area made for the acquisition of Capital Assets.
1012.3	FUNDS DISBURSED-DEPRECIATION-DBOF. Credit Balance. This account is used to record funds disbursed (funds collected through approved depreciation surcharges included in billing rates of a business area) made for the acquisition of Capital Assets.
1012.4	FUNDS DISBURSED-MILCON-DBOF. Credit Balance. This account is used to record disbursements of funds collected through approved surcharges for MILCON included in billing rates of a business area.
1012.5	FUNDS DISBURSED-UNDISTRIBUTED-DBOF. Credit Balance. This account is used to record the disbursements reported by the finance network which cannot be identified to a specific organization level or transactions. Amounts recorded in this account shall be researched for proper disposition by the lowest organizational level to which they can be distributed.
1013.0	FUNDS WITH TREASURY. Debit balance. (Summary Account <b>ONLY</b> if DBOF) Represents direct appropriated funds received. Do not use for deposit funds, suspense accounts, or miscellaneous receipt account appropriations.
1013.1	FUNDS WITH TREASURY-OPERATING-DBOF. Debit Balance <b>Restricted for use by DFAS-Cleveland Center only</b> . This account will be used only at end of fiscal year by DFAS-Cleveland and will represent the net amount of DBOF operating funds with Treasury. Amounts in installation's General Ledger Accounts 1011.1 and 1012.1 will be transferred to this account at year end.
1013.2	FUNDS WITH TREASURY-CAPITAL-ASSET-DBOF. Debit Balance <b>Restricted for use by DFAS-Cleveland Center only</b> . This account will be used only at fiscal year end and will represent the net amount of DBOF capital asset fund balances transferred from the installation level General Ledger Accounts 1011.2 and 1012.2 and authorized capital asset fund transfers to and from the DBOF. This account represents the amount of DBOF capital asset surcharge funds with Treasury.
1013.3	FUNDS WITH TREASURY-DEPRECIATION-DBOF. Debit Balance <b>Restricted for use by DFAS-Cleveland Center only</b> . This account will be used only at fiscal year-end and will represent the net amount of DBOF Depreciation fund balances transferred from the installation level General Ledger Accounts 1011.3 and 1012.3 and authorized depreciation fund transfers to and from the DBOF. This account represents the amount of DBOF depreciation funds with Treasury at year-end.
1013.4	FUNDS WITH TREASURY-MILCON-DBOF. Debit Balance <b>Restricted for use by DFAS-Cleveland Center only</b> . This account will be used only at fiscal year-end and will represent the net amount of DBOF MILCON fund balances transferred from the installation level General Ledger Accounts 1011.4 and 1012.4 and authorized MILCON fund transfers to and from the DBOF. This account represents the amount of DBOF MILCON funds with treasury at year-end.
1014.0	UNDISTRIBUTED COLLECTIONS. Credit Balance. Represents collections made for others and collections accepted from others. DO's will use this account for recording reimbursable, miscellaneous receipt, and deposit fund transactions for others, for CMA collections, for cash or negotiable instrument settlement (refund) of advances (inbound) and enter into account 1011.0 (1011.1 if DBOF.) The accounting organization will use this account to record liquidation of receivables. Do not use this account for recording "by us" collections or settlements from the DO's

**Table 4-2. Standard General Ledger Account Definitions** continued

	deposit fund liability account (2411.0). Funded activities (fiscal stations) under all circumstances and GOAs with CMAs will use this account to recognize the impact of the same types of accounts that the DOs use for account 1011.0 (1011.1 if DBOF.) Interfund sellers will not use this account for their appropriation credited activity. A balance remaining in this account, after post closing, will equal unearned revenue for all appropriations.
1014.1	UNDISTRIBUTED COLLECTIONS-DBOF-CORPORATE LEVEL. Credit Balance. This account is used to record the amount of DBOF collections reported by the finance networks which can be identified to the DBOF appropriation level, but cannot be identified to a DoD Component/Defense Agency. (This account will be used only by the office maintaining the Departmental-level Department of Defense General Ledger for the DBOF.)
1014.2	UNDISTRIBUTED COLLECTIONS-DBOF-COMPONENT LEVEL. Credit Balance. This account is used to record the amount of DBOF collections reported by the finance network which can be identified to the DBOF appropriation and DoD Component/Defense Agency level, but cannot be identified to a business area.
1014.3	UNDISTRIBUTED COLLECTIONS-DBOF-BUSINESS AREA LEVEL. Credit Balance. This account is used to record the amount of DBOF collections reported by the finance network which can be identified to the DBOF appropriation, the DoD Component/Defense Agency and the Business Area level, but cannot be identified to the installation.
1014.4	UNDISTRIBUTED COLLECTIONS-DBOF-INSTALLATION LEVEL. Credit Balance. This account is used to record the amount of DBOF collections reported by the finance network which can be identified to the DBOF appropriation, the DoD Component/Defense Agency, the business area and the installation level, but cannot be identified to a specific transaction.
1015.0	UNDISTRIBUTED DISBURSEMENTS. Debit Balance. Represents disbursements made for others and disbursements accepted from others. DOs will use this account for recording all disbursements (not reverse collections) made and entered into account 1012.0 (1012.1 if DBOF). Decrease (credit) this account for cash or negotiable instrument collections, advances made, refunds, and claims receivable. Accounting will use this account to record payments made for U.S. Government indebtedness. Do not use this account for any deposit fund settlements, for refunds of reimbursable collections, refunds of previously recognized collections into miscellaneous receipt accounts, suspense, or trust fund accounts. Funded activities will use it for the initial recognition of any disbursed amounts as reported by the DO or the Interfund (IF) Seller. IF Sellers will use the account as an offset for all amounts placed into account 1012.0 (1012.1 if DBOF) for the appropriation charged. A balance remaining in this account, after post closing, will equal advances outstanding and refunds receivable.
1015.1	UNDISTRIBUTED DISBURSEMENTS-DBOF-CORPORATE LEVEL. Debit Balance. This account is used to record the amount of DBOF disbursements reported by the finance network which can be identified to the DBOF appropriation level, but cannot be identified to a DoD Component/Defense Agency. (This account will only be used by the office maintaining the Departmental-level Department of Defense General Ledger for the DBOF.)
1015.2	UNDISTRIBUTED DISBURSEMENTS-DBOF-COMPONENT LEVEL. Debit Balance. This account is used to record the amount of DBOF disbursements reported by the finance network which can be identified to the DBOF appropriation and DoD Component/Defense Agency level, but cannot be identified to a business area.
1015.3	UNDISTRIBUTED DISBURSEMENTS-DBOF-BUSINESS AREA LEVEL. Debit Balance. This account is used to record the amount of disbursements reported by the finance network which can be identified to the DBOF appropriation, the DoD Component/Defense Agency and the Business Area, but cannot be identified to an installation.

**Table 4-2. Standard General Ledger Account Definitions** continued

1015.4	UNDISTRIBUTED DISBURSEMENTS-DBOF-INSTALLATION LEVEL. Debit Balance. This account is used to record the amount of disbursements reported by the finance network which can be identified to the DBOF appropriation, the DoD Component/Defense Agency, the Business Area and the Installation level, but cannot be identified to a specific transaction.
1100.0	CASH. (Summary Account). Represents the net value of all accounts that begin with GLAC number 11. Do not post directly to this account.
1110.0	UNDEPOSITED COLLECTIONS. Debit Balance. Represents the total amount of collected cash or other negotiable instruments prepared for deposit but not physically released to the general depository for credit to the DO's account. This account is applicable to the quasi-appropriation 21X9999.0000.
1120.0	IMPREST FUNDS. Debit Balance. Represents the amount of cash advanced by DOs and held by duly appointed imprest fund cashiers at personal risk. Do not charge any amount of cash held by imprest fund cashiers to a specific appropriation. Even though an imprest fund may be established in foreign currency units, record in this account at its standard dollar equivalency as opposed to a floating rate. This account is applicable to the quasi-appropriation 21X9999.0000.
1190.0	OTHER CASH. (Summary Account). Represents the net value of all accounts that begin with the numbers 119. Do not post directly to this account. This account is applicable to quasi-appropriation 21X9999.0000.
1191.0	DISBURSING OFFICER'S CASH. Debit Balance. Represents coin, cash and negotiable instruments (for example U.S. Treasury and other types of drafts or checks, validated traveler's checks and money orders), that are drawn in U.S. Dollars. Also represents any outstanding non-imprest change funds and cash, as defined above, held by agent officers or DO's non-imprest fund cashiers. This account is applicable to quasi-appropriation 21X9999.0000.
1200.0	FOREIGN CURRENCY. Debit Balance. Represents the U.S. Dollar equivalency of coin, cash, and negotiable instruments, such as drafts, checks, validated travelers checks, bank card items, and money orders stated in foreign currency units (not included in account 1110.0). Record these transactions at the U.S. Treasury published current exchange rate. Maintain this account for the quasi-appropriation 21X9999.0000.
1300.0	RECEIVABLES, NET. (Summary Account). Represents all SGL accounts that begin with the numbers 13 exclusive of other summary accounts. Do not post directly.
1310.0	ACCOUNTS RECEIVABLE. (Summary Account). Represents all SGL accounts that begin with the number 131. Do not post directly to this account.
1311.0	ACCOUNTS RECEIVABLE-GOVERNMENT-CURRENT. Debit Balance. Represents reimbursable amounts due from U.S. Government organizations scheduled for collection within the next twelve months. Also, represents amounts due because of overdraft of U.S. Treasury checks, NSF (non-sufficient funds) drawn by other disbursing offices on their local deposit or foreign transaction bank account. Current receivables are those determined to be collectible within the subsequent 12 month period.
1312.0	ACCOUNTS RECEIVABLE-GOVERNMENT-NONCURRENT. Debit Balance. Represents reimbursable amounts due from U.S. Government organizations scheduled for collection beyond the next twelve month period. Also represents amounts due from U.S. Government organizations that will be deposited into miscellaneous receipt accounts when collected.

**Table 4-2. Standard General Ledger Account Definitions** continued

1313.0	ACCOUNTS RECEIVABLE-PUBLIC-CURRENT. Debit Balance. Represents reimbursable amounts due from non-U.S. Government organizations, i.e., commercial vendors, non-appropriated fund instrumentalities (NAFIs), or private parties that are scheduled for collection within the next twelve months. Amounts due include NSF checks due Government or overdraft U.S. Treasury checks with non-Government payees. Also included are any amounts billed to private parties collected into the miscellaneous receipts appropriation.
1314.0	ACCOUNTS RECEIVABLE-PUBLIC-NONCURRENT. Debit Balance. Represents reimbursable amount due from non-U.S. Government organizations, commercial vendors, nonappropriated fund instrumentalities (NAFIs), or private parties that are not scheduled for collection within the next twelve month period. Also represents any amounts due from these organizations that will be deposited into miscellaneous receipt accounts.
1315.0	REFUNDS RECEIVABLE-GOVERNMENT. Debit Balance. Represents refunds due from erroneous payments and unliquidated delinquent advances from U.S. Government organizations.
1316.0	REFUNDS RECEIVABLE-PUBLIC. Debit Balance. Represents refunds due from erroneous payments and unliquidated delinquent advances from non-U.S. Government organizations, commercial vendors, or private parties.
1319.0	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE. Credit Balance. Represents the estimated amount of uncollectible public accounts and refunds receivable charged to bad debts expense.
1320.0	CLAIMS RECEIVABLE-PUBLIC. Debit Balance. Represents administratively or judicially determined claims due from non-U.S. Government organizations, commercial vendors or other private parties.
1350.0	LOANS RECEIVABLE. (Summary Account). Represents the net values contained in SGL accounts that begin with the numbers 135*. Excludes all other summary accounts. Do not post directly to this account.
1351.0	LOANS RECEIVABLE-GOVERNMENT-CURRENT. Debit Balance. Represents the current outstanding principal amounts due from other Federal sources under lending and other programs. Sub-accounts will be maintained for each appropriation or fund. Do not use without approval from DFAS-IN/AM.
1352.0	LOANS RECEIVABLE-GOVERNMENT-NONCURRENT. Debit Balance. Represents the noncurrent outstanding principal amounts due from other Federal sources under lending and other programs. Sub-accounts will be maintained for each appropriation or fund.
1353.0	LOANS RECEIVABLE-PUBLIC-CURRENT. Debit Balance. Represents principal amounts due from public sources for lending and other programs that are scheduled for collection within the next twelve months. Represents the outstanding principal value of mortgages that Family Housing Authority (FHA) takes under the Homeowners Assistance Program (HAP).
1354.0	LOANS RECEIVABLE-PUBLIC-NONCURRENT. Debit Balance. Represents outstanding principal amounts due from public sources for lending and other programs that are not scheduled for collection within the next twelve months. Represents the outstanding principal value of mortgages that FHA takes under the HAP.
1359.0	ALLOWANCE FOR LOSS ON LOANS RECEIVABLE. Credit Balance. Represents the estimated amount of uncollectible public loans receivable charged to bad debts expense.
1400.0	ADVANCES AND PREPAYMENTS. (Summary Account). Represents the net value of the SGL account that begin with the numbers 14. Excludes all other summary accounts. Do not post directly to this account.

**Table 4-2. Standard General Ledger Account Definitions** continued

1410.0	ADVANCES TO OTHERS. (Summary Account). Represents the net value of the SGL accounts that begin with the numbers 141. Excludes all other summary accounts. Do not post directly to this account.
1411.0	TRAVEL ADVANCES. Debit Balance. Represents the non-delinquent amount of outstanding advances to travelers as well as advances of pay to civilian employees incident to overseas employment. Does not include outstanding advances that become delinquent and are moved to account 1316.0-Refunds Receivable-Public.
1412.0	ADVANCES TO CONTRACTORS AND SUPPLIERS. Debit Balance. Represents the non-delinquent amount of outstanding advances made to contractors and suppliers. Excludes advances that become delinquent and are moved to account 1316.0-Refunds Receivable-Public.
1413.0	ADVANCES TO GRANTEES. Debit Balance. Represents the non-delinquent amount of outstanding advances made to grantees. Excludes advances that become delinquent and are moved to account 1316.0-Refunds Receivable-Public.
1414.0	ADVANCES-ALL OTHERS-PUBLIC. Debit Balance. Represents the non-delinquent amount of outstanding advances made to the general public. Represents any pay advances made to military personnel of the U.S. Army or military personnel of a foreign government that may not be classified to any other specific advance account. Also represents any amount paid on a voucher that cannot be reported by the Disbursing Officer for the accounting period paid (that is, a deferred voucher). Excludes advances that become delinquent and are moved to account 1316.0-Refunds Receivable-Public.
1415.0	ADVANCES TO GOVERNMENT AGENCIES AND FUNDS. Debit Balance. Represents balance of advances made to other Federal agencies and funds. Excludes advances that become delinquent, and those reported in account 1315.0-Refunds Receivable-Government.
1450.0	PREPAYMENTS. (Summary Account). Represents expenditures made in advance of performance. They differ from advances in that prepayments relate to transactions that are recurring in nature and do not provide for financing as a precondition of performance. Items qualifying as prepayments include, but are not restricted to, subscriptions to technical publications and bulletins and "key" money required of operating lessees for certain properties outside continent of the United States (OCONUS). Do not post directly to this account.
1451.0	PREPAID EXPENSES. Debit Balance. Represents expenditures which provide future benefit.
1452.0	PROGRESS PAYMENTS MADE TO OTHERS. Debit Balance. This account reflects expenditures for assets in advance of their receipt.
1500.0	INVENTORIES, NET. (Summary Account). Represents net values of all SGL accounts that begin with the numbers 15. Excludes all other summary accounts. Do not post directly to this account.
1510.0	INVENTORY FOR AGENCY OPERATIONS. Debit balance. Represents either cost or standard price, of supplies and materials held for resale or direct mission accomplishment. Increase (debit) for receipts of supplies and materials by purchase, transfer-in or donation and by revaluation of materiel and supplies from acquisition cost to retail or standard prices. Decrease (credit) for supplies and materials issued out for consumption or to customers or transfer to others and from retail or standard price reductions.
1519.0	ALLOWANCE FOR LOSS ON INVENTORY FOR AGENCY OPERATIONS. Credit Balance. Represents the estimated amount of losses of inventory due to obsolescence, breakage, spoilage and pilferage charged either to cost of sales or to supplies and materials expense.

**Table 4-2. Standard General Ledger Account Definitions** continued

1530.0	INVENTORY-RAW MATERIALS AND SUPPLIES. Debit Balance. Represents the value of raw material and supplies on-hand. Increase (debit) for acquisitions through purchase, transfer in or donation. Decrease (credit) for issues or transfers out.
1539.0	ALLOWANCE FOR LOSS ON INVENTORY-RAW MATERIALS AND SUPPLIES. Credit Balance. Represents the estimated amount of losses expected to occur from spoilage, breakage, pilferage or other shrinkage that has been charged to cost of sales or to supplies and materials expense.
1540.0	INVENTORY-WORK IN PROCESS. (Summary Account). Represents the value of all accounts beginning with the number 154. Excludes all other summary accounts. Do not post directly to this account.
1541.0	INVENTORY-WORK IN PROCESS-IN HOUSE. Debit Balance. Represents in-house costs for supplies, materials, labor, transportation, overhead distribution, and so forth, that will result in an end product which will either be forwarded to a customer, another inventory account, or reclassified to a fixed asset account upon completion. Do not include other assets furnished by the customer that may be used as components in the completion of the project. All costs encountered and recorded from inception will remain in this account until the end-item(s) to be produced are completed and the value is transferred to "cost of goods sold" or reclassified to another asset account.
1542.0	INVENTORY-WORK IN PROCESS-CONTRACTOR. Debit Balance. Represents progress billings received from contractors for "work in process" that have not been completed and reclassified to fixed assets or other inventory accounts or that have not been completed and released to customers. Excludes component parts purchased by the U.S. Government and furnished to the contractor (account 1544.0); however, represents contractor acquired property becoming part of the project when the appropriate contractor billings are received.
1543.0	INVENTORY-WORK IN PROCESS-OTHER GOVERNMENT ACTIVITIES. Debit Balance. Represents progress billings received from U.S. Government contractors for "work in process" projects that have not been completed and reclassified to another asset account or completed and released to customers. Exclude component parts purchased by the U.S. Government and furnished to the contractor (1544.0).
1544.0	INVENTORY-WORK IN PROCESS-GOVERNMENT FURNISHED MATERIALS. Debit Balance. Represents customer acquired materials furnished, for use by in-house fabricators, contractors or other U.S. Government agencies as components for in process projects that have not been completed and reclassified to another asset account or completed and released to the customers.
1545.0	CUSTOMER-WORK IN PROCESS-CAPITAL-DBOF. Debit Balance. This account is used to accumulate the cost of all capital assets developed or manufactured for other DBOF activities.
1549.0	ALLOWANCE FOR LOSS ON INVENTORY-WORK IN PROCESS. Credit Balance. Represents the estimated amount of losses expected to occur from obsolescence, spoilage, breakage, pilferage or other shrinkage charged to cost of good sold or to uncapitalized equipment or other applicable expense accounts for any project still not completed and transferred to "cost of goods sold" or reclassified to another asset account.
1560.0	OTHER INVENTORY. Debit Balance. Represents the value of forgings, castings, and production molds acquired by the Army DBOF supply management business area for use during subsequent procurement actions. (Do not use without DFAS-IN/AM Approval)
1569.0	ALLOWANCE FOR LOSS ON OTHER INVENTORY. Credit Balance. Represents the estimated amount of losses expected to occur from obsolescence, spoilage, breakage, or pilferage during current

**Table 4 -2. Standard General Ledger Account Definitions** continued

	operating period for forgings, castings, and production molds. (Do not use without DFAS-IN/AM approval)
1570.0	STOCKPILED MATERIALS AND SUPPLIES. Debit Balance. Represents materials and supplies prepositioned-positioned as "war reserve". (Restricted to those activities exercising physical control over such reserves).
1579.0	ALLOWANCE FOR LOSS ON STOCKPILED MATERIALS AND SUPPLIES. Credit Balance. Represent the estimated amount of losses expected to occur from obsolescence, spoilage, breakage, pilferage or other shrinkage charged to the supplies and materials expense account.
1580.0	INVENTORY-IN TRANSIT. Debit Balance. Represents supplies and materials shipped for which title has passed but that has not physically arrived from the vendor or other shipper. Also represents assets in transit between DA and DoD activities that have not yet been received by the gaining activity. The losing activity will maintain inventory accounting control until title passes, at which time the gaining activity will recognize control in this account. Upon physical receipt transfer to the appropriate inventory account.
1600.0	INVESTMENTS, NET. (Summary Account). Represents the net values of all SGL accounts that begin with the numbers 16. Excludes all other summary accounts. Do not post directly to this account.
1610.0	FEDERAL SECURITIES, (AT PAR). Debit Balance. Represents the par value of U.S. Securities held.
1611.0	FEDERAL SECURITIES-UNAMORTIZED PREMIUM OR DISCOUNT. Credit or Debit Balance. The difference between what is actually paid for Federal securities and the par value of the Federal securities.
1700.0	FIXED ASSETS, NET. (Summary Account). Represents net values of all accounts that begin with the numbers 17 exclusive of other summary accounts. Do not post directly to this account. See Chapter 18 for capitalization rules.
1710.0	LAND. Debit Balance. Represents the acquisition cost (which meets the capitalization criteria) of all land owned or controlled by DA activities. When the acquisition cost cannot be determined, the estimated fair value shall be used. Also represents land furnished by Foreign governments under Status of Forces Agreements (SOFA) over which access is controlled by DA at fiscal year-end.
1720.0	CONSTRUCTION IN PROGRESS (CIP). (Summary Account). Represents the net values of all accounts beginning with the numbers 172. Excludes all other summary accounts. Do not post directly to this account.
1721.0	CONSTRUCTION IN PROGRESS-IN HOUSE. Debit Balance. Represents in house costs (that is, labor materials, component parts, transportation, overhead allocation and/or any interest expense on construction loans) that occurs while asset is under construction or being readied for initial use pertinent to jobs that will result in a real property item. Exclude other assets, furnished by the customer, that may be used as components in the completion of the project (1724.0). Include supplies, materials and component parts purchased by the performer used to complete the project.
1722.0	CONSTRUCTION IN PROGRESS-CONTRACTOR. Debit Balance. Represents costs from contractors for construction in progress projects that have not been completed and reclassified to real property fixed assets, sold, or transferred without reimbursement to customers.
1723.0	CONSTRUCTION IN PROGRESS-OTHER GOVERNMENT ACTIVITIES. Debit Balance. Represents construction in progress projects that have not been completed and either reclassified to real property fixed assets or sold, or transferred without reimbursement to customers.

**Table 4-2. Standard General Ledger Account Definitions** continued

1724.0	CONSTRUCTION IN PROGRESS-GOVERNMENT FURNISHED MATERIEL. Debit Balance. Represents U.S. Government acquired materiel used in construction in progress projects that have not been completed and either returned to the customer, or reclassified as other real property fixed assets.
1725.0	CONSTRUCTION IN PROGRESS-CAPITAL-DBOF. Debit Balance. This account is used to accumulate the cost of all capital assets developed or manufactured for use by the performing business area activity.
1730.0	BUILDINGS. Debit Balance. Represents the acquisition cost (which meets the capitalization criteria) of all buildings owned or controlled by DA. Also represents buildings furnished by foreign governments under Status of Forces Agreements (SOFAs) to which access is controlled by DA at fiscal year-end. When the acquisition cost cannot be determined, the estimated fair value of buildings and the cost of obtaining them in the form to be put into use by DoD shall be recorded. The account includes capitalizable additions, alterations, improvements, and rehabilitations to buildings.
1739.0	ACCUMULATED DEPRECIATION ON BUILDINGS. Credit Balance. Represents the capitalized cost of buildings recognized as decreasing the building value based on units of production achieved or the passing of time. The amount shown in this account must have been charged to the cost of sales or appropriate depreciation expense account. (GLAC 6126.6)
1740.0	OTHER STRUCTURES AND FACILITIES. Debit Balance. Represents the acquisition cost (which meets the capitalization criteria) of utility structures and facilities purchased, erected or constructed for specialty purposes, including structures and facilities furnished by foreign governments under SOFAs. Exclude structures designed for mixed or non-specific storage classified as a building (account 1730.0). The account includes capitalizable additions, alterations, improvements, and rehabilitations to other structures and facilities.
1749.0	ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES. Credit Balance. Represents the capitalized cost of other structures and facilities recognized as decreasing in value based on units of production achieved or the passing of time. The amount shown in this account must have been charged to the cost of sales or appropriate fixed asset depreciation expense account (GLAC 6126.0).
1750.0	EQUIPMENT. Debit Balance. Represents the amount of tangible items of a durable nature (other than identified in account 1760) which meets the capitalization criteria, including, but not limited to, items such as machinery, personal computers, calculators, copiers, automotive equipment, and Automated Data Processing (ADP) equipment (excluding ADP software).
1759.0	ACCUMULATED DEPRECIATION ON EQUIPMENT. Credit Balance. Represents the amount of accumulated depreciation charged to expense for equipment.
1760.0	MILITARY EQUIPMENT. (Summary Account). Represents the net values of all accounts that begin with the numbers 176. Excludes all other summary accounts. Do not post directly to this account.
1761.0	INDUSTRIAL PROPERTY IN LAYAWAY. Debit Balance. Represents property that is stored by and controlled by DA activities for future use in meeting mobilization purposes.
1762.0	EQUIPMENT IN USE. Debit Balance. Represents the acquisition cost (which meets the capitalization criteria) of equipment used in producing items for sale or in mission accomplishment. Includes special tooling, special test equipment, military property, and plant equipment. Does not include equipment with contractors, testing agencies, defense industrial facilities, and others; equipment on loan; and equipment being incorporated into work in process or construction in progress.

**Table 4-2. Standard General Ledger Account Definitions** continued

1763.0	EQUIPMENT WITH CONTRACTORS, TESTING AGENCIES, DEFENSE INDUSTRIAL FACILITIES, AND OTHERS. Debit Balance. Represents the acquisition cost of equipment on loan to others that will not become part of another usable end-item while in the possession of the borrower. This account does not include equipment transferred to a depot maintenance facility for repairs, or government equipment that is furnished to be consumed or expended in the performance of a contract or for incorporation into an end product. The former are recorded as "Equipment Not in Use;" the latter are recorded as either "Construction in Progress-Government Furnished Material" or "Inventory-Work in Process-Government Furnished Material." This account shall also not include contractor-acquired property; however, the account shall include Government-furnished special tooling, special test equipment, military property, and the plant equipment portion of facilities that is expected to be returned. Contractor-acquired property is accounted for in the "Work in Process-Contractor" and "Construction in Progress" accounts. Exclude cases where the borrower of the equipment is the principal benefactor from the loaned equipment. They should be recorded in 1764.0.
1764.0	EQUIPMENT ON LOAN. Debit Balance. Represents the acquisition cost (which meets the capitalization criteria) of equipment on loan to others that will not become part of another usable end item while in the possession of the borrower. Exclude cases where the owner of the equipment is the principal benefactor from the loaned equipment (1763.0).
1765.0	PROPERTY AWAITING DISPOSAL. Debit Balance. Represents the acquisition cost (which meets the capitalization criteria) of equipment in the process of being disposed of whether by the Defense Reutilization and Management Service (DRMS) or under the provisions of the Federal Acquisition Regulation (FAR).
1766.0	EQUIPMENT NOT IN USE. Debit Balance. Represents the acquisition cost (which meets the capitalization criteria) of equipment being held by DA activities for future use, or transfer for use. The account includes inventory, equipment removed from use for depot maintenance, or equipment that is no longer in use because the item manager has directed that it be placed in layaway. Does not include equipment that is merely "down for maintenance" or "awaiting parts."
1769.0	ACCUMULATED DEPRECIATION ON MILITARY EQUIPMENT. Credit Balance. Represents the capitalized cost of equipment recognized as decreasing in value due to units of production achieved or the passing of time. The amount shown in this account must have been charged to the cost of sales or appropriate fixed asset depreciation expense account.
1770.0	EQUIPMENT IN TRANSIT. Debit Balance. Represents the acquisition cost (which meets the capitalization criteria) of equipment in transit from the vendor for which title has passed. Represents the net purchase price, transportation costs, modification costs, or site preparation costs as encountered.
1800.0	OTHER FIXED ASSETS. (Summary Account). Represents the net values of all accounts beginning with the numbers 18. Excludes all other summary accounts. Do not post directly to this account.
1810.0	ASSETS UNDER CAPITAL LEASE. Debit Balance. Represents the capitalized fair market value of assets being leased under terms that essentially are equivalent to an installment purchase of property. (See Chapter 18, "accounting for leases.")
1819.0	ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE. Credit Balance. Represents the portion of value of the asset under capital lease that has reduced the value due to units of production measurement or the passage of time. The amount shown in this account must have been charged to the cost of sales or appropriate fixed asset depreciation expense account.
1820.0	LEASEHOLD IMPROVEMENTS. Debit Balance. Represents the capitalized costs for improving, rehabilitating, modifying or otherwise enhancing the productivity of an asset being used through an operating or capital lease arrangement.

**Table 4-2. Standard General Ledger Account Definitions** continued

1829.0	ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS. Credit Balance. Represents the portion of capitalized leasehold improvements that have expired through units of production, or passage of time. This value must have been charged to cost of sales or to amortization of leasehold improvements and other intangible assets expense account.
1830.0	AUTOMATIC DATA PROCESSING SOFTWARE. Debit Balance. Represents the value of automated data processing software that meets the capitalization criteria whether fabricated in-house or purchased from vendors.
1839.0	ACCUMULATED AMORTIZATION ON AUTOMATED DATA PROCESSING SOFTWARE. Credit Balance. Represents that portion of software cost that has expired through units of production measurement or passage of time. Charge this value to amortization of leasehold improvements or other intangible assets expense account.
1840.0	OTHER NATURAL RESOURCES. Debit Balance. Represents the acquisition cost or the appraised value of natural resources, other than land, associated with land owned by DA. Exclude land controlled, but not owned, by DA unless any other natural resources have been purchased separately and apart from the control over the vested land. Natural resources include resources such as oil, minerals, and timber.
1849.0	ALLOWANCE FOR DEPLETION. Credit Balance. Represents the portion of the acquisition cost or the appraised value of natural resources other than land that has expired from depletion. Reference expense account 6127, Depletion of Natural Resources, or cost of goods sold, whichever is applicable.
1900.0	OTHER ASSETS, NET. (Summary Account). Represents the net value of all accounts beginning with the numbers 19. Excludes all other summary accounts. Do not post directly to this account.
1910.0	ACQUIRED COLLATERAL. Debit Balance. Represents assets acquired upon the default of the mortgage under which the assets were pledged as collateral. Use this account only when operating under either the production guarantee or the HAP loan guarantee programs. The asset value will be the amount of the mortgage underwritten by the DA plus any other unsettled outstanding mortgages in place against the collateral. Offsets to this account's postings will be the accounts for mortgages payable, HAP (account 2592.0) if for the mortgage that DA underwrote or prior liens outstanding on acquired collateral (account 2910.0) for the amount of any additional unsettled mortgages on the property.
1919.0	ALLOWANCE FOR LOSS ON ACQUIRED COLLATERAL. Credit Balance. Represents that portion of acquisition cost (combined value of mortgages outstanding) of acquired collateral that is estimated to be uncollectible from the disposal of the assets. This value must have been charged to the bad debts expense accounts.
1990.0	OTHER ASSETS. Debit Balance. This account represents the value of assets not otherwise classifiable to a specific asset account. The contra-account for amortization is GLAC 1999.0.
1991.0	INTANGIBLE ASSETS. Debit Balance. This account is used to record amortizable investments which meet the capitalization criteria; with projected payback periods; with economic value but no physical substance; with an estimated useful life of 2 or more years; and with no useful value at the end of the estimated life.
1992.0	ACCUMULATED AMORTIZATION ON INTANGIBLE ASSETS. Credit Balance. This account is used to accumulate amortization expenses charged for intangible assets. Reference expense account 6128, Amortization of Intangible assets or cost of goods sold, whichever is applicable.

**Table 4-2. Standard General Ledger Account Definitions** continued

<b>2000.0</b>	<b>LIABILITIES, NET</b> (Summary Account). Represents the net value of all accounts beginning with 2. Excludes all other summary accounts. Do not post directly to this account.
2100.0	ACCRUED LIABILITIES-OTHER. (Summary Account). Represents the net value of all accounts beginning with 211. Excludes all other summary accounts. Do not post directly to this account.
2110.0	ACCOUNTS PAYABLE. (Summary Account). Represents the net value of all accounts beginning with 211. Do not post directly to this account.
2111.0	ACCOUNTS PAYABLE-GOVERNMENT-CURRENT. Credit Balance. Represents amounts owed to U.S. Government activities for goods or services physically or constructively received and scheduled for liquidation within the next twelve months.
2112.0	ACCOUNTS PAYABLE-GOVERNMENT-NONCURRENT. Credit Balance. Represents amounts owed to U.S. Government for goods or services physically or constructively received and not scheduled for liquidation within the next twelve months.
2113.0	ACCOUNTS PAYABLE-PUBLIC-CURRENT. Credit Balance. Represents amounts owed to non-U.S. Government activities for goods or services physically or constructively received and scheduled for liquidation within the next twelve months.
2114.0	ACCOUNTS PAYABLE-PUBLIC-NONCURRENT. Credit Balance. Represents amounts owed to non-U.S. Government activities for goods or services physically or constructively received and not scheduled for liquidation within the next twelve months.
2115.0	CLAIMS PAYABLE. Credit Balance. Represents adjudicated and administratively determined claims payable.
2130.0	CONTRACT HOLDBACKS. Credit Balance. Represents amounts of approved contractor or grantee billings that have been withheld from payment for purposes of insuring successful compliance with the contract or grant terms.
2200.0	ACCRUED LIABILITIES-PAYROLL AND BENEFITS. (Summary Account). Represents the net value of all accounts beginning with 22. Do not post directly to this account.
2210.0	ACCRUED FUNDED PAYROLL AND BENEFITS. (Summary Account). Represents the net value of all accounts beginning with 221. Do not post directly to this account. Do not reverse the accrual, instead liquidate through disbursements.
2211.0	ACCRUED PAYROLL-CIVILIAN. Credit Balance. Represents earned but unpaid civilian payroll expense. This account excludes any fringe benefit expenses.
2212.0	ACCRUED PAYROLL-MILITARY. Credit Balance. Represents earned but unpaid military payroll expenses. This account excludes all fringe benefits. This account is authorized for use by DFAS-IN, who acts as the accounting entity for the centrally managed military pay appropriations.
2213.0	ACCRUED PAYROLL-CIVILIAN-EMPLOYER'S SHARE OF FRINGE BENEFITS. Credit Balance. Represents earned but unpaid civilian fringe benefit expense to be paid by the employer.
2214.0	ACCRUED PAYROLL-MILITARY-EMPLOYER'S SHARE OF FRINGE BENEFITS. Credit Balance. Represents the earned but unpaid military fringe benefit expense to be paid by the employer. This account is authorized for use by DFAS-IN who acts as the accounting entity for the centrally managed military pay appropriations.

**Table 4-2. Standard General Ledger Account Definitions** continued

2215.0	ACCRUED PAYROLL-FUNDED ANNUAL LEAVE-CIVILIAN. Credit Balance. Represents the accumulated value of DBOF activity funded annual leave liability.
2220.0	ACCRUED UNFUNDED ANNUAL LEAVE. (Summary Account). Represents the net values of all other accounts beginning with 222. Do not post directly to this account.
2221.0	ACCRUED ANNUAL LEAVE-CIVILIAN, UNFUNDED. Credit Balance. Represents accrued liability for civilian leave earned but unpaid.
2222.0	ACCRUED ANNUAL LEAVE-MILITARY, UNFUNDED. Credit Balance. Represents the accrued liability for military leave earned but unpaid. This account is authorized for use by DFAS-IN who acts as the accounting entity for the centrally managed military pay appropriation.
2300.0	UNEARNED REVENUES (ADVANCES). (Summary Account). Represents the net values of all accounts beginning with the numbers 23. Excludes all other summary accounts. Do not post directly to this account.
2310.0	ADVANCES FROM OTHERS. (Summary Account). Represents the net values of all accounts beginning with 231. Excludes all other summary accounts. Do not post directly to this account.
2311.0	UNEARNED REVENUE-ADVANCES FROM GOVERNMENT AGENCIES AND FUNDS. Credit Balance. Represents outstanding (unearned) advance payments received from U.S. Government agencies.
2312.0	UNEARNED REVENUE-ADVANCES FROM THE PUBLIC. Credit Balance. Represents outstanding (unearned) advance payments received from non-Federal entities.
2320.0	DEFERRED CREDITS. Credit Balance. Represents the amount of any unearned revenue received in advance of performance that is not considered as an advance by the remitter. Do not use without prior approval of DFAS-IN/AM.
2400.0	LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS. This account is not authorized for use by DA activities.
2410.0	TREASURY CASH ADVANCES TO DISBURSING OFFICERS. Credit Balance. Represents the DO's personal liability to the U.S. Treasury for cash advances. This account represents the cash, coin, negotiable instruments on hand, limited depository balances, Class A and Class B Agent holdings, authorized imprest fund cashier holding balances, for Class A and Class B agents, and non-imprest fund type change funds. Also represents receivables for NSF checks in the possession of the DO, his agents or cashiers, any U.S. Treasury check overdrafts or any actual or potential losses of funds. Record in quasi-appropriation 21X9999.0000 with OA of the major funding OA of the DO.
2411.0	DEPOSIT FUND LIABILITIES. Credit Balance. Represents the DO's liability to the U.S. Treasury for monies temporarily deposited into deposit fund accounts. Excludes business for another DO or transactions for a centrally managed (DA) deposit fund. Offset those types of transactions to the undistributed collections account 1014.0.
2500.0	DEBT. (Summary Account). Represents the net value of all accounts beginning with 25. Excludes all other summary accounts. Do not post directly to this account.
2590.0	OTHER DEBT. (Summary Account). Represents the net value of all accounts beginning with 259. Excludes all other summary accounts. Do not post directly to this account.
2591.0	MORTGAGES PAYABLE-FAMILY HOUSING. Credit Balance. Represents the liability for outstanding mortgage balances on family housing properties owned by the U.S. Army.

**Table 4-2. Standard General Ledger Account Definitions** continued

2592.0	MORTGAGES PAYABLE-HOMEOWNER'S ASSISTANCE PROGRAM. Credit Balance. Represents the liability for outstanding mortgage balances on homes owned by the HAP.
2900.0	OTHER LIABILITIES. (Summary Account). Represents the net values of all accounts beginning with 29. Excludes all other summary accounts. Do not post directly to this account.
2910.0	PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL. Credit Balance. Represents liens approved and accepted as valid claims against assets acquired through loan default.
2920.0	CONTINGENT LIABILITIES. Credit Balance. Represents the estimated value for the probable occurrence of one or more related future events that result in the loss or impairment of an asset and/or the incurrence of a liability. (See Chapter 9 for rules of obligations.)
2990.0	OTHER LIABILITIES. (Summary Account) Represents the net values of all accounts beginning with 299. Excludes all other summary accounts. Do not post directly to this account.
2991.0	CAPITAL LEASES PAYABLE. Credit balance. Represents the outstanding balance of the lease payments owed under existing capital leases.
2992.0	LIABILITY FOR PROPERTY FURNISHED BY OTHERS. Credit Balance. Represents acquisition cost, if known, or the estimated fair market value of property under the control of U.S. Army activities intended to be returned to the source from which acquired in reasonably original condition.
2993.0	ACCRUED CIVILIAN SEVERANCE PAY (UNFUNDED). Credit Balance. Represents unfunded liability owed to former employees (or their survivors) who were involuntarily separated. Excludes foreign national separation pay required pursuant to agreements negotiated with the respective foreign countries.
2994.0	PROGRESS BILLINGS TO OTHERS. Credit Balance. Represents billings sent to customers for work-in process, construction-in-progress projects still carried in the WIP or CIP account.
<b>3000.0</b>	<b>EQUITY.</b> (Summary Account). Represents the net values of all accounts beginning with 3, also the difference between the assets and liabilities of the Department of Defense. Excludes all other summary accounts. Do not post directly to this account.
3100.0	APPROPRIATED CAPITAL. Credit Balance. Represents funds appropriated by the U.S. Congress.
3200.0	INVESTED CAPITAL. (Summary Account). Represents the value of accounts beginning with 32** and is applicable to revolving and trust funds only. Excludes all other summary accounts in the 3200 series. Do not post directly to this account.
3210.0	CAPITAL INVESTMENT. (Summary Account). Represents the value of numbers beginning with 321*. Do not post directly to this account.
3211.0	CAPITAL INVESTMENT, DBOF. (Summary Account). Represents the net value of all accounts beginning with 3211. Do not post directly to this account.
3211.1	APPROPRIATIONS AVAILABLE. Credit Balance. This account represents the recorded amounts appropriated or reappropriated to establish or increase the working capital of the Defense Business Operations Fund.
3211.2	ASSETS CAPITALIZED. Credit Balance. This account is used to (1) record, as an increase, the net book value of assets such as materials and supplies, work in process at contractor plants, work in

**Table 4-2. Standard General Ledger Account Definitions** continued

	process at other government plants, and contributed assets that were initially recorded to account 3221.1, "Transfers-In from Others Without Reimbursement-DBOF;" (2) record decreases due to the transfer out, donation, or other disposal of contributed capital assets that were originally recorded to account 3233, "Transfers-Out to Others Without Reimbursement-DBOF," and 3232, "Transfers-Out to All others Without Reimbursement;" and (3) close (when applicable) current year contributed asset unfunded depreciation accounts.
3211.3	LIABILITIES ASSUMED. Debit Balance. This account is used to record the (1) sum of the amounts assumed without accompanying payment for liabilities (Other than accrual annual leave) transferred in, and (2) record holdbacks on progress billings from contractors at the time of initial capitalization.
3211.31	UNFUNDED ANNUAL LEAVE. Debit Balance. This account is used to record the accrued civilian annual leave liability transferred in upon capitalization of an activity.
3211.4	NET TREASURY BALANCE-DBOF. Debit or Credit Balance. At installation level, this account is used to record the net year-end balance of Funds Collected (GLAC 1011) and Funds Disbursed (GLAC 1012) transferred to the Departmental-level DoD level General Ledger. At the Departmental level, this account is used to record the net year-end balance of Funds Collected (GLAC 1011) and Funds Disbursed (GLAC 1012) transferred from the installation level General Ledgers.
3212.0	OTHER REVOLVING FUNDS. (Summary Account). Credit balance. Represents the net value of all accounts beginning with 3212.*. Used to accumulate the value of initial investment and subsequent appropriation to finance program activity of revaluing funds other than DBOF. Do not post to this account.
3212.1	CONVENTIONAL AMMUNITION WORKING CAPITAL FUND (CAWCF). Credit or Debit Balance. Represents the working fund balance used in conducting CAWCF business.
3213.0	CAPITAL INVESTMENT-SPECIAL DEFENSE ACQUISITION TRUST FUND. Credit Balance. Represents the initial investment (appropriated corpus) and other transfers in or transfers out.
3214.0	CAPITAL INVESTMENT-FOREIGN MILITARY SALES TRUST FUND. Credit Balance. Represents the initial investment (appropriated corpus) and other transfers in or transfers out.
3217.0	CAPITAL INVESTMENT-OTHER TRUST FUNDS. Credit Balance. Represents the initial investment (appropriated corpus) and other transfers in or transfers out.
3220.0	TRANSFERS IN FROM OTHERS WITHOUT REIMBURSEMENT. (Summary Account if DBOF) Represents the "net book value" or "fair market value" if net book value is unknown, of assets transferred in from others without reimbursement. Do not post to this account if DBOF.
3221.0	TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT-DBOF. Credit Balance. This account reflects the value of transfers in from other DBOF entities for which reimbursement by the receiving DBOF entity will not be required.
3221.1	TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT, CAPITAL-DBOF. Credit balance. This account reflects the net book value of capital assets transferred in from other DBOF entities for which reimbursement by the receiving entity will not be required.
3230.0	TRANSFERS OUT TO OTHERS WITHOUT REIMBURSEMENT. (Summary Account). Represents the net value of all accounts beginning with 323. Do not post directly to this account.

**Table 4-2. Standard General Ledger Account Definitions** continued

3231.0	TRANSFERS OUT TO GOVERNMENT AGENCIES WITHOUT REIMBURSEMENTS. Debit Balance. Represents the "net book value" or "fair market value" if net book value is unknown, of assets transferred out to other U.S. Government agencies without reimbursement.
3232.0	TRANSFERS OUT TO ALL OTHERS WITHOUT REIMBURSEMENT. Debit Balance. Represents the "net book value" or "fair market value" if net book value is unknown, of assets transferred out to non-U.S. Government agencies without reimbursement.
3233.0	TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT-DBOF. Debit Balance. (Summary account if DBOF) This account is used to accumulate the value of transfers out of other than capital assets to other DBOF entities for which reimbursement will not be received by the transferring DBOF activity.
3233.1	TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT-CAPITAL-DBOF. Debit Balance. This account is used to accumulate the new book value of capital assets transferred out to other DBOF entities for which reimbursement will not be received by the transferring DBOF activity.
3300.0	RESULTS OF OPERATIONS. (Summary Account). Represents the value of accounts beginning with the 33. Excludes all other summary account. Do not post directly to this account.
3310.0	CUMULATIVE RESULTS OF OPERATIONS. (Summary Account). Represents the value of accounts beginning with 331. Excludes all other summary accounts. Do not post directly to this account.
3311.0	CUMULATIVE RESULTS OF OPERATIONS-DBOF DEPOT MAINTENANCE. (Summary Account). Represents the net value of accounts beginning with 3311 for Army DBOF depot maintenance business area. Do not post directly to this account.
3311.1	ACCUMULATED OPERATING RESULTS-DBOF DEPOT MAINTENANCE. Credit or Debit. Represents the cumulative from inception through the end of the second prior fiscal year's results of operations.
3311.2	RESERVE-MAJOR REAL PROPERTY MAINTENANCE-DBOF. Debit or Credit. This account records the accrued DBOF fund balances for making major real property maintenance and repair expense offsets.
3312.0	CUMULATIVE RESULTS OF OPERATIONS (CRO)-OTHER REVOLVING FUNDS. Debit or credit. Represents the difference between expenses and losses; and revenues and gains, including any prior-period adjustments from inception until the first of the prior-fiscal year for working capital funds. At year-end, Accounts 3322.* is closed into this GLAC. No transactions should be posted to this account.
3312.1	CUMULATIVE RESULTS OF OPERATIONS-CONVENTIONAL AMMUNITION WORKING CAPITAL FUND (CAWCF). Debit or credit. Represents the difference between expenses and losses; and, revenues and gains including any prior-period adjustments from inception until the first of the prior fiscal year for the CAWCF.
3313.0	CUMULATIVE RESULTS OF OPERATIONS-SPECIAL DEFENSE ACQUISITION TRUST FUND. Debit or Credit. Represents the difference between expenses and losses; and, revenue and gains including any prior-period adjustments from inception until the first of the prior fiscal year for the Special Defense Acquisition fund.
3314.0	CUMULATIVE RESULTS OF OPERATIONS-FOREIGN MILITARY SALES TRUST FUND. Debit or Credit. Represents the difference between expenses and losses; and, revenue and gains including any prior-period adjustments from inception until the first of the prior fiscal year for the Foreign Military Sales (FMS) fund.

**Table 4-2. Standard General Ledger Account Definitions** continued

3317.0	CUMULATIVE RESULTS OF OPERATIONS-OTHER TRUST FUNDS. Debit or Credit. Represents the difference between expenses and losses; and, revenue and gains including any prior-period adjustments from inception until the first of the prior fiscal year for the other trust funds.
3318.0	CUMULATIVE RESULTS OF OPERATIONS-OTHER APPROPRIATIONS. Debit or Credit. Represents the difference between expenses and losses; and, revenue and gains including any prior-period adjustments from inception until the first of the prior fiscal year for all other appropriations.
3320.0	NET RESULTS OF OPERATIONS. (Summary Account). Represents values for accounts beginning with 332. Do not post directly to this account.
3321.0	NET RESULTS OF OPERATIONS (NRO) (Summary Account).
3322.0	NRO-REVOLVING FUND (Summary Account). Represents the net value of all accounts beginning with 3322.*. Do not post to this account.
3322.1	NRO-CONVENTIONAL AMMUNITION WORKING CAPITAL FUND (CAWCF). Credit or Debit Balance. Represents the net results of working fund used in conducting business.
3323.0	NET RESULTS OF OPERATIONS-SPECIAL DEFENSE ACQUISITION TRUST FUND. Debit or Credit. Represents the difference between expenses and losses; and, revenue and gains from the first of the prior fiscal year to the close of the prior fiscal year for the Foreign Military Sales Fund.
3324.0	NET RESULTS OF OPERATIONS-FOREIGN MILITARY SALES TRUST FUND. Debit or Credit. Represents the difference between expenses and losses; and, revenue and gains from the first of the prior fiscal year to the close of the prior fiscal year for the Foreign Military Sales Fund.
3327.0	NET RESULTS OF OPERATIONS-OTHER TRUST FUNDS. Debit or Credit. Represents the difference between expenses and losses; and, revenue and gains from the first of the prior-fiscal year to close of the prior-fiscal year for the other trust funds.
3328.0	NET RESULTS OF OPERATIONS-OTHER APPROPRIATIONS. Debit or Credit. Represents the difference between expenses and losses; and, revenue and gains from the first of the prior-fiscal year to close of the prior-fiscal year for all other appropriations.
3400.0	DONATIONS AND OTHER ITEMS. Credit balance. Represents the net book value or fair market value (if book value unknown) of assets donated to DA.
3600.0	GENERAL FUND RECEIPTS. (Summary account). Represents the value of accounts beginning with the number 36. Do not post directly to this account.
3610.0	UNCOLLECTED REVENUE-GENERAL FUND-MISCELLANEOUS RECEIPTS. Credit balance. Represents the equity for receivables in the miscellaneous receipt accounts.
3620.0	FUNDS RETURNED TO GENERAL FUND-MISCELLANEOUS RECEIPTS. Credit balance. Represents collections made and deposited to the miscellaneous receipt accounts.
<b>4000.0</b>	<b>BUDGETARY.</b> (Summary account). Represents the value of all accounts beginning with 4, other than other summary accounts. Do not post directly to this account. This account will always net to zero.
4110.0	APPROPRIATIONS REALIZED. (Summary account). Represents the value of all accounts beginning with the numbers 411. Do not post directly to this account.

**Table 4-2. Standard General Ledger Account Definitions** continued

4111.0	DEBT LIQUIDATION APPROPRIATIONS. Debit Balance. Represents the value appropriated to liquidate debt as specified in applicable appropriation language.
4112.0	DEFICIENCY APPROPRIATIONS. Debit Balance. Represents the value appropriated to eliminate a prior year deficiency.
4113.0	APPROPRIATIONS RESCINDED. Credit Balance. Represents the value of appropriations rescinded by the U.S. Congress.
4114.0	APPROPRIATIONS REALIZED BUT WITHDRAWN. Debit Balance. Represents the value of appropriations realized but withdrawn upon expiration for obligation purposes.
4119.0	OTHER APPROPRIATIONS REALIZED. Debit Balance. Represents the value of all appropriations not classified as debt liquidation appropriations, deficiency appropriations, or appropriations to liquidate contract authority.
4120.0	APPROPRIATIONS ANTICIPATED (INDEFINITE). Debit Balance. Represents the current estimate of values anticipated to become available under existing law.
4130.0	CONTRACT AUTHORITY. (Summary Account). Represents the value of all accounts beginning with the numbers 413. Do not post directly to this account.
4131.0	CONTRACT AUTHORITY-WITHOUT LIQUIDATING APPROPRIATION. Debit Balance. Represents the value of contract authority authorized, less the amount of contract liquidating authority that has been enacted.
4132.0	CONTRACT AUTHORITY-WITH LIQUIDATING APPROPRIATION. Debit Balance. Represents the value of contract authority for which contract liquidating authority has been enacted.
4133.0	CONTRACT AUTHORITY LAPSED. Debit Balance. Represents the value of contract authority lapsed resulting from program completion and/or time limitation.
4140.0	BORROWING AUTHORITY. (Summary Account). Represents the value for all accounts starting with 414. Do not post directly to this account.
4142.0	BORROWING AUTHORITY-INDEFINITE. Debit Balance. Represents the value of budget authority established by assumption of mortgages under the HAP.
4143.0	BORROWING AUTHORITY-WITHDRAWN. Debit Balance. Represents the value of budget authority withdrawn due to payments made on the principal of mortgages assumed under the HAP.
4150.0	OTHER NEW BUDGET AUTHORITY. Debit Balance. Represents the value of new budgetary authority (other than appropriations) becoming available on or after October. Include re-appropriation in this account.
4160.0	ANTICIPATED TRANSFERS OF CURRENT FISCAL YEAR AUTHORITY. Debit or Credit Balance. Represents the value of anticipated non-expenditure transfers to or from current year funds.
4170.0	APPROPRIATION TRANSFERS. Debit or Credit Balance. Represents the value of non-expenditure transfers to or from current year funds.
4180.0	ANTICIPATED TRANSFERS OF PRIOR YEAR FISCAL YEAR AUTHORITY. Debit or Credit Balance. Represents the value of anticipated non-expenditure transfers to or from prior year funds.

**Table 4-2. Standard General Ledger Account Definitions** continued

4190.0	TRANSFERS-PRIOR YEAR BUDGETARY RESOURCES. Debit or Credit Balance. Represents the value of non-expenditure transfers to or from prior year funds.
4210.0	ANTICIPATED REIMBURSEMENT AND OTHER INCOME. (Summary Account). Represents the value of all accounts beginning with 421. Do not post directly to this account.
4211.0	ANTICIPATED REIMBURSEMENTS-SPECIFIC APPORTIONMENT. Debit Balance. Represents the value of funded reimbursable orders anticipated to be received during the current fiscal year.
4212.0	ANTICIPATED REIMBURSEMENTS-AUTOMATIC APPORTIONMENT. Debit Balance. Represents the value of automatic reimbursable orders anticipated to be received during the current fiscal year.
4220.0	REIMBURSABLE ORDERS ACCEPTED. (Summary Account). Represents the net values in all account beginning with 422. Do not post directly to this account.
4221.0	CUSTOMER ORDERS ACCEPTED-AUTOMATIC APPORTIONMENT. Credit Balance. Represents all automatic reimbursable orders accepted. An entry to this account will be accompanied with a collateral entry to accounts 4621.0 and 4614.0. At fiscal year-end, this account will be written down as offsets to the write-down procedures described in the 4230.0 account series. In addition, this account will be written down to the extent that collections have occurred as described in the 4250.0 account series.
4222.0	CUSTOMER ORDERS ACCEPTED-SPECIFIC APPORTIONMENT-FUNDED. Credit Balance. Represents the value of all funded reimbursable orders accepted whether or not sufficient funding is available for performance. If sufficient funded reimbursement authority exists, then a corresponding entry to accounts 4632 and 4614 must also be made. At fiscal year end, this account will be written down as offsets to the write-down procedures described in the 4230.0 account series. In addition, this account will be written down to the extent that collections have occurred as described in the 4250.0 account series.
4230.0	UNFILLED CUSTOMER ORDERS. (Summary Account). Represents the net values in all accounts beginning with the numbers 423. Do not post directly to this account.
4231.0	UNFILLED CUSTOMER ORDERS-WITHOUT ADVANCE-AUTOMATIC APPORTIONMENT. Debit Balance. Represents the value of unfilled automatic reimbursable orders received without an advance. At fiscal year end, for non-expiring appropriations, this account will be written down to the amount of budgetary resources that are obligated for order performance. If the appropriation is expiring and the budgetary resources are not obligated, even though they may be earned and collected, all unobligated items will be written down and if earned, transferred to the appropriate miscellaneous receipt account.
4232.0	UNFILLED CUSTOMER ORDERS-WITHOUT ADVANCES-SPECIFIC APPORTIONMENT (FUNDED). Debit Balance. Represents the value of unfilled funded reimbursable orders received without an advance. At fiscal year end, for non-expiring appropriations, this account will be written down to the amount of budgetary resources that are obligated for order performance. If the appropriation is expiring and the budgetary resources are not obligated, even though they may be earned and collected, all unobligated items will be written down and if earned, transferred to the appropriate miscellaneous receipt account.
4233.0	UNFILLED CUSTOMER ORDERS-WITH ADVANCE-AUTOMATIC APPORTIONMENT. Debit Balance. Represents the value of unfilled automatic reimbursable customer orders received with an advance. (NOTE: This is the value for unearned revenue received and not the total value of the order to be performed.) At fiscal year end, for non-expiring appropriations, this account will be written down to the amount of budgetary resources that are obligated for order performance. The write-down

**Table 4-2. Standard General Ledger Account Definitions** continued

	amount will be moved from the current year to the succeeding fiscal year. The accompanying advance will also be moved to the succeeding fiscal year. If the appropriation is expiring and the budgetary resources are not obligated, even though they may be earned and collected through earning of the advance, all unobligated items will be written down and if earned, transferred to the appropriate miscellaneous receipt account. The balance in this account plus the balance in account 4234.0 must equal the balance in account 231*.0 at all times.
4234.0	UNFILLED CUSTOMER ORDERS-WITH ADVANCE-SPECIFIC APPORTIONMENT(FUNDED). Debit Balance. Represents the value of unfilled funded reimbursable customer orders received with an advance. (NOTE: This is the value for unearned revenue received and not the total value of the order to be performed.) At fiscal year end, for non-expiring appropriations, this account will be written down to the amount of budgetary resources that are obligated for order performance. The write-down amount will be moved from the current year to the succeeding fiscal year. The accompanying advance will also be moved to the succeeding fiscal year. If the appropriation is expiring and the budgetary resources are not obligated, even though they may be earned and collected through earning of the advance, all unobligated items will be written down and if earned, transferred to the miscellaneous receipt account. The balance in this account plus the balance in account 4233.0 must equal the balance in account 231*.0 at all times.
4250.0	REIMBURSEMENTS AND OTHER INCOME EARNED. (Summary Account). Represents the net value all accounts beginning with the numbers 425. Do not post directly to this account.
4251.0	REIMBURSEMENTS EARNED-UNCOLLECTED-AUTOMATIC APPORTIONMENT. Debit Balance. Represents automatic reimbursable orders earned but uncollected. Any changes to this account require similar changes to the proprietary accounts in the 1310.0 series. At the expiration of the appropriation, any of the uncollected earnings that remain unobligated in the budgetary resources accounts must be written down and transferred to the appropriate miscellaneous receipts account.
4252.0	REIMBURSEMENTS EARNED-UNCOLLECTED-SPECIFIC APPORTIONMENT (FUNDED). Debit Balance. Represents the value of funded reimbursable orders earned but uncollected. Any changes to this account requires similar changes to the proprietary accounts in the 1310.0 series. At the expiration of the appropriation, any of the uncollected earnings that remain unobligated in the budgetary resources accounts must be written down and transferred to the appropriate miscellaneous receipts account.
4253.0	REIMBURSEMENTS EARNED-COLLECTED-AUTOMATIC APPORTIONMENT. Debit Balance. Represents the value of automatic reimbursable orders earned and collected. Any changes to this account requires similar changes to the proprietary accounts in the 1310.0 series. At the expiration of the appropriation, any of the uncollected earnings that remain unobligated in the budgetary resources accounts must be written down and transferred to the appropriate miscellaneous receipts account.
4254.0	REIMBURSEMENTS EARNED-COLLECTED-SPECIFIC APPORTIONMENT (FUNDED). Debit Balance. Represents the value of all funded reimbursable orders earned and collected. Any changes to this account requires similar changes to the proprietary accounts in the 1310.0 series. At the expiration of the appropriation, any of the uncollected earnings that remain unobligated in the budgetary resources accounts must be written down and transferred to the appropriate miscellaneous receipts account.
4255.0	REIMBURSEMENTS EARNED-COLLECTED-UNDISTRIBUTED. Debit Balance. Represents the value all collections reported through the expenditure system that have not been recorded as liquidating specific receivables at installations. Restricted for use by DFAS-IN.
4320.0	ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS. (Summary Account). Represents the net of all accounts beginning with the numbers 432. Do not post directly to this account.

**Table 4-2. Standard General Ledger Account Definitions** continued

4321.0	ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS-DIRECT. Credit Balance. Represents the actual amount of all cancellations or downward adjustments since October 1 of the current fiscal year for direct program obligations reported in prior years.
4322.0	ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS-REIMBURSABLE PROGRAM. Credit Balance. Represents the actual amount of all cancellations or downward adjustments since October 1 of the current fiscal year for reimbursable program obligations reported in prior years.
4330.0	FUNDS GENERATED FROM DEOBLIGATIONS OF PRIOR YEAR FUNDS. Credit Balance. Represent the actual amount of all cancellations or downward adjustments since October 1 of the current fiscal year for obligations reported in prior years. For basic symbol 1805, include the value of recoveries recognized in account 432*. above that have been reapportioned by OMB.
4410.0	BUDGETARY RESOURCES-NOT AVAILABLE PURSUANT TO PUBLIC LAW. Credit Balance. Represents the value of appropriations or re-appropriation withheld by a specific provision in law. Represents those appropriations for which availability is contingent by law upon the occurrence of a specified event. (For example, enactment of authorizing legislation; emergencies arising from national disasters; unanticipated increases in costs; or other events specified by law.)
4420.0	APPROPRIATIONS AVAILABLE FOR APPORTIONMENT-WITHHELD PENDING RESCISSION. Credit Balance. Represents the value of budget authority withheld pending the enactment of legislation canceling the authority to obligate such funds.
4430.0	APPROPRIATIONS AVAILABLE FOR APPORTIONMENT-OMB DEFERRED PROGRAMS. Credit Balance. Represents the value of budget authority specifically withheld from apportionment by the OMB.
4440.0	REVOLVING FUNDS AVAILABLE FOR APPORTIONMENT. Credit Balance. Represents the value of budgetary resources available for apportionment to revolving funds.
4450.0	AUTHORITY AVAILABLE FOR APPORTIONMENT. Credit Balance. Represents the value of appropriated, reappropriated, or transferred funds not apportioned by OMB.
4510.0	APPORTIONMENT AVAILABLE FOR DISTRIBUTION. (Summary Account). Represents the net value of accounts beginning with the numbers 451. Do not post directly to this account.
4511.0	UNALLOCATED APPORTIONMENT-DIRECT AUTHORITY-CURRENT PERIOD. Credit Balance. Represents the value of direct obligational authority available for allocation at the departmental level for distribution.
4512.0	UNALLOCATED APPORTIONMENT-DIRECT AUTHORITY-SUBSEQUENT PERIOD. Credit Balance. Represents the value of subsequent period obligational authority available for allocation at the departmental level for distribution.
4513.0	UNALLOCATED APPORTIONMENT-OSD WITHHELD AUTHORITY. Credit Balance. Represents the value of apportioned direct obligational authority withheld by OSD.
4514.0	UNALLOCATED APPORTIONMENT-FUNDED REIMBURSABLE AUTHORITY-CURRENT PERIOD. Credit Balance. Represents the value of current period funded reimbursement authority specifically apportioned, but unallocated.
4515.0	UNALLOCATED APPORTIONMENT-FUNDED REIMBURSABLE AUTHORITY-SUBSEQUENT PERIOD. Credit Balance. Represents the value of subsequent period funded reimbursement authority specifically apportioned, but unallocated.

**Table 4-2. Standard General Ledger Account Definitions** continued

4516.0	UNALLOCATED UNFUNDED CONTRACT AUTHORITY. Credit Balance. Represents the value of unfunded contract authority apportioned but unallocated.
4517.0	UNALLOCATED APPORTIONMENT-RESERVE FOR OTHER ANTICIPATED RESOURCES. Credit Balance. Represents the value of apportioned anticipated resources available, other than anticipated automatically apportioned reimbursements, that must be withheld from availability for obligation until the anticipated resource actually materializes.
4518.0	UNALLOCATED APPORTIONMENT-RESERVE FOR ANTICIPATED RESOURCES AUTOMATICALLY APPORTIONED. Credit Balance. Represents the value of anticipated orders to be received.
4520.0	ALLOCATIONS TO OTHERS. Credit Balance. Represents the value of funds transferred to other agencies.
4530.0	ALLOCATIONS FROM OTHERS. Credit Balance. Represents the value of funds transferred in from other agencies.
4540.0	INTERNAL FUND DISTRIBUTIONS ISSUED. (Summary Account). Represents the value of all accounts beginning with the numbers 454. Do not post directly to this account.
4541.0	ALLOCATIONS ISSUED-DIRECT AUTHORITY-CURRENT PERIOD. Credit Balance. Represents the value of direct budget authority issued to the MACOMs for the current period.
4542.0	ALLOCATIONS ISSUED-DIRECT AUTHORITY-SUBSEQUENT PERIODS. Credit Balance. Represents the value of direct budget authority issued to the MACOMs for subsequent periods.
4543.0	ALLOCATIONS ISSUED-FUNDED REIMBURSABLE AUTHORITY-CURRENT PERIOD. Credit Balance. Represents the value of funded reimbursement authority (FRA) issued to the MACOMs for the current period.
4544.0	ALLOCATIONS ISSUED-FUNDED REIMBURSABLE AUTHORITY-SUBSEQUENT PERIOD. Credit Balance. Represents the value of funded reimbursable authority (FRA) allocated for the subsequent period.
4545.0	ALLOCATIONS ISSUED-WITHHELD PROGRAMS. Credit Balance. Represents the value of withheld programs allocated from departmental level to intermediate level of SOA or GOA.
4550.0	INTERNAL FUND DISTRIBUTIONS RECEIVED. (Summary Account). Represents the net values of all accounts beginning with the numbers 455*. Do not post directly to this account.
4551.1	ALLOCATIONS RECEIVED BY SOA-DIRECT AUTHORITY-CURRENT PERIOD. Debit Balance. Represents the value of direct funding authority received by a SOA for immediate use.
4551.2	ALLOCATIONS/SUBALLOCATIONS RECEIVED BY GOA-DIRECT AUTHORITY-CURRENT PERIOD. Debit Balance. Represents the value of direct budget authority received by the GOA for the current period.
4552.1	ALLOCATIONS RECEIVED BY SOA-DIRECT AUTHORITY-SUBSEQUENT PERIODS. Debit Balance. Represents the value of direct funding and budget authority received by the SOA for the subsequent period.

**Table 4-2. Standard General Ledger Account Definitions** continued

4552.2	ALLOCATIONS/SUBALLOCATIONS RECEIVED BY GOA-DIRECT AUTHORITY-SUBSEQUENT PERIODS. Debit Balance. Represents the value of direct funding and budget authority received by the MACOM GOAs for the subsequent period.
4553.1	ALLOCATIONS RECEIVED BY SOA-FUNDED REIMBURSEMENT AUTHORITY-CURRENT PERIOD. Debit Balance. Represents the value of funded reimbursement authority (FRA) received at the SOA for immediate use.
4553.2	ALLOCATIONS/SUBALLOCATIONS RECEIVED BY GOA-FUNDED REIMBURSEMENT AUTHORITY-CURRENT PERIOD. Debit Balance. Represents the value of FRA received at the GOA for immediate use.
4554.1	ALLOCATIONS RECEIVED BY SOA-FUNDED REIMBURSEMENT AUTHORITY- SUBSEQUENT PERIOD. Debit Balance. Represents the value of FRA received at the SOA for use in a subsequent period.
4554.2	ALLOCATIONS/SUBALLOCATIONS RECEIVED BY GOA-FUNDED REIMBURSEMENT AUTHORITY- SUBSEQUENT PERIOD. Debit Balance. Represents the value of FRA received at the GOA for use in a subsequent period.
4555.1	ALLOCATIONS RECEIVED BY SOA-OPERATING COST AUTHORITY-DBOF. Debit Balance. Represents the value of Operating Cost Authority received at the SOA level for use during the current operating period.
4555.2	ALLOCATIONS/SUBALLOCATIONS RECEIVED BY GOA-OPERATING COST AUTHORITY- DBOF. Debit Balance. Represents the value of Operating Cost Authority received at GOA level for use during the current operating period.
4556.1	ALLOCATIONS RECEIVED BY SOA-CAPITAL AUTHORITY-DBOF. Debit Balance. Represents the value of Capital Authority received at SOA level for use and distribution during the current accounting period.
4556.2	ALLOCATIONS/SUBALLOCATIONS RECEIVED BY GOA-CAPITAL AUTHORITY-DBOF Debit Balance. Represents the value of Capital Authority received at GOA level for use and distribution during the current accounting period.
4560.0	FUNDS AVAILABLE FOR SUBALLOCATION/ALLOTMENT. (Summary Account). Represents the net value of accounts beginning with the numbers 456. Do not post directly to this account.
4561.1	UNSUBALLOCATED ALLOCATIONS-SOA-DIRECT AUTHORITY-CURRENT PERIOD. Credit Balance. Represents the unsuballocated value of direct authority received, for the current period, at the SOA and available for distribution to subordinate GOAs.
4561.2	UNALLOTTED ALLOCATIONS/SUBALLOCATIONS-GOA-DIRECT AUTHORITY-CURRENT PERIOD. Credit Balance. Represents the unallotted value of direct authority received at the GOA.
4562.1	UNSUBALLOCATED ALLOCATIONS-SOA-DIRECT AUTHORITY-SUBSEQUENT PERIOD. Credit Balance. Represents budget authority available for allocation at SOA for the subsequent period.
4562.2	UNALLOTTED ALLOCATIONS/SUBALLOCATIONS-GOA-DIRECT AUTHORITY- SUBSEQUENT PERIOD. Credit Balance. Represents the value of direct budget authority available for allotments by the GOAs during the subsequent period.

**Table 4-2. Standard General Ledger Account Definitions** Continued

4563.1	UNSUBALLOCATED ALLOCATIONS-SOA-FUNDED REIMBURSEMENT AUTHORITY- CURRENT PERIOD. Credit Balance. Represents the value of funded reimbursable authority available for suballocation by the SOA for the current period.
4563.2	UNALLOTTED ALLOCATIONS/SUBALLOCATIONS-GOA-FUNDED REIMBURSEMENT AUTHORITY- CURRENT PERIOD. Credit Balance. Represents the value of funded reimbursable authority available for allotments by the GOA for the current period.
4564.1	UNSUBALLOCATED ALLOCATIONS-SOA-FUNDED REIMBURSEMENT AUTHORITY-SUBSEQUENT PERIOD. Credit Balance. Represents the value of funded reimbursable authority available for suballocation by the SOA for subsequent periods.
4564.2	UNALLOTTED ALLOCATIONS/SUBALLOCATIONS-GOA-FUNDED REIMBURSEMENT AUTHORITY- SUBSEQUENT PERIOD. Credit Balance. Represents the value of funded reimbursable authority available for allotments by the GOA for subsequent periods.
4565.0	UNALLOTTED ALLOCATIONS-WITHHELD PROGRAMS. Credit balance. Represents the amount of withheld program allocations received from departmental level by intermediate level activities. (Do not use without prior approval from DFAS-IN/AM).
4566.1	UNSUBALLOCATED ALLOCATIONS-SOA-OPERATING COST AUTHORITY- DBOF Credit Balance. This account is used to record the amount of operating cost authority received at the Special Operating Agency level.
4566.2	UNALLOTTED ALLOCATIONS/SUBALLOCATIONS-GOA-OPERATING COST AUTHORITY-DBOF. Credit Balance. This account is used to record the amount of operating cost authority received at the General Operating Agency level.
4567.1	UNSUBALLOCATED ALLOCATIONS-SOA-CAPITAL AUTHORITY-DBOF. Credit Balance. This account represents the amount of capital authority available at the Special Operating Agency level. Credits to this account indicate authority received; debits to this account indicate allocations issued.
4567.2	UNALLOTTED ALLOCATIONS/SUBALLOCATIONS-GOA-CAPITAL AUTHORITY-DBOF. Credit Balance This account represents the amount of capital authority available at the General Operating Agency level. Credits to this account indicate authority received; debits to this account indicate allotments issued.
4570.0	ALLOTMENTS/SUBALLOCATIONS ISSUED. Credit Balance. Represents the value of direct authority issued by the SOA for use in the current period.
4571.2	ALLOTMENTS ISSUED-GOA-DIRECT AUTHORITY-CURRENT PERIOD. Credit Balance. Represents the value of direct authority allotted by the GOA.
4572.1	SUBALLOCATIONS ISSUED-SOA-DIRECT AUTHORITY-SUBSEQUENT PERIOD. Credit Balance. Represents the value of direct budget authority issued by the SOA to the MACOM subordinate agencies for the subsequent period.
4572.2	ALLOTMENTS ISSUED-GOA-DIRECT AUTHORITY-SUBSEQUENT PERIOD. Credit Balance. Represents the value of direct budget authority issued by the GOAs.
4573.1	SUBALLOCATIONS ISSUED-SOA-FUNDED REIMBURSEMENT AUTHORITY-CURRENT PERIOD. Credit Balance. Represents the value of FRA issued by the SOA for immediate use.

**Table 4-2. Standard General Ledger Account Definitions** continued

4573.2	ALLOTMENTS ISSUED-GOA-FUNDED REIMBURSEMENT AUTHORITY-CURRENT PERIOD. Credit Balance. Represents the value of FRA issued by the GOA for immediate use.
4574.1	SUBALLOCATIONS ISSUED-SOA-FUNDED REIMBURSEMENT AUTHORITY-SUBSEQUENT PERIOD. Credit Balance. Represents the value of FRA issued by the SOA for use in a subsequent period.
4574.2	ALLOTMENTS ISSUED-GOA-FUNDED REIMBURSEMENT AUTHORITY-SUBSEQUENT PERIOD. Credit Balance. Represents the value of FRA issued by the GOA for use in a subsequent period.
4575.0	SUBALLOCATIONS/ALLOTMENTS ISSUED SOA/GOA-WITHHELD PROGRAM. Credit Balance. Represents the value of withheld program allotted at intermediate level activities. (Do not use without prior approval of DFAS-IN/AM.)
4576.1	SUBALLOCATIONS ISSUED-SOA-OPERATING COST AUTHORITY-DBOF. Credit Balance. This account is used to record the amount of operating cost authority issued from the Special Operating Agency to the General Operating Agency.
4576.2	ALLOTMENTS ISSUED-GOA-OPERATING COST AUTHORITY-DBOF. Credit Balance. This account is used to record the amount of operating cost authority issued from the General Operating Agency to the DBOF activity.
4577.1	SUBALLOCATIONS ISSUED-SOA-CAPITAL AUTHORITY-DBOF. Credit Balance. This account is used to record the amount of capital authority issued from the Special Operating Agency to the General Operating Agency.
4577.2	ALLOTMENT ISSUED-GOA-CAPITAL AUTHORITY-DBOF. Credit Balance. This account is used to record the amount of capital authority issued from the General Operating Agency to the DBOF activity.
4580.0	ALLOTMENTS RECEIVED. (Summary Account). Represents the net values in all accounts beginning with the numbers 458. Do not post directly to this account.
4580.1	ALLOTTED DIRECT AUTHORITY-CURRENT PERIOD-BASIC. Debit Balance. Represents the value of direct budget authority received for use during the current period. The account will be written down at the fiscal year end pre-closing for closed appropriations only, for the amount of any unused uncommitted/unobligated fund availability remaining.
4580.2	ALLOTTED DIRECT AUTHORITY-SUBSEQUENT PERIODS-BASIC. Debit Balance. Represents the value of direct budget authority received and obligated by the fiscal station for the subsequent period. The account will be written down at the fiscal year-end pre-closing for closed appropriations only, for the amount of any unused uncommitted/unobligated fund availability remaining.
4580.A	OPERATING COST AUTHORITY-A GOAL-DBOF. Debit Balance. This account is used to record, upon receipt of the operating cost authority (Ref GLAC 4576), the amount of "A" Goals included in the Activity Operating Budget.
4580.B	OPERATING COST AUTHORITY-B GOAL-DBOF. Debit Balance. This account is used to record, upon receipt of the operating cost authority (Ref GLAC 4576), the amount of "B" Goals included in the Activity Operating Budget.
4580.C	OPERATING COST AUTHORITY-C GOAL-DBOF. Debit Balance. This account is used to record, upon receipt of the operating cost authority (Ref GLAC 4576), the amount of "C" Goals included in the Activity Operating Budget.

**Table 4-2. Standard General Ledger Account Definitions** continued

4580.D	OPERATING COST AUTHORITY-D GOAL-DBOF. Debit Balance. This account is used to record, upon receipt of the operating cost authority (Ref GLAC 4576), the amount of "D" Goals included in the Activity Operating Budget.
4581.0	AUTOMATIC REIMBURSEMENT AUTHORITY. Debit Balance. Represents the value of estimated automatic reimbursable orders to be accepted and performed during the current fiscal year. For non-expiring appropriations, this account will be adjusted down to the value of the higher of orders earned or automatic budgetary resources obligated during closing at fiscal year end. For expiring appropriations, this account will be written down to automatic reimbursable resources obligated irrespective of whether collected or still in the receivable account areas.
4582.0	ALLOTTED FUNDED REIMBURSEMENT AUTHORITY-CURRENT PERIOD. Debit Balance. Represent the value of funded reimbursement authority received for immediate use during the current fiscal year or reclassified from subsequent period to current period for immediate use. For expiring or non-expiring appropriations, this account will be adjusted during fiscal year end post closing, by the write-down amount of accrued expenditures paid. For merging appropriations, this account will be written down to the value of funded reimbursable resources obligated during pre-closing (adjusting), and in addition, the write-down amount of the reserve for receipt of order. Also, during post closing, the account will be written down by the write-down amount of the accrued expenditures paid.
4583.0	ALLOTTED FUNDED REIMBURSEMENT AUTHORITY-SUBSEQUENT PERIOD. Debit Balance. Represents the value of funded reimbursement authority received for use during a subsequent period of the current fiscal year. For expiring appropriations, any balance erroneously remaining in this account will be adjusted to zero at fiscal year end with pre-closing (adjusting) procedures.
4584.0	ANTICIPATED EARNED AUTHORITY-DBOF. (Summary Account). Represents the net value in account 4584. Do not post directly to this account. This Credit balance account is used to record (1) as a credit, the amount of cost and reimbursable authority anticipated to be earned during the year (see account 4580) and (2) as a debit, the amount of actual cost authority.
4584.A	ANTICIPATED EARNED AUTHORITY-A GOAL-DBOF. Credit Balance. This account is used to record (1) as a credit, the amount of "A" Goal reimbursements anticipated to be earned during the year (see account 4580A) and (2) as a debit, the amount of actual cost authority earned (See account 4614.A).
4584.B	ANTICIPATED EARNED AUTHORITY-B GOAL-DBOF. Credit Balance. This account is used to record (1) as a credit, the amount of "B" Goal reimbursements anticipated to be earned during the year (see account 4580B) and (2) as a debit, the amount of actual cost authority earned (see account 4614.B).
4584.C	ANTICIPATED EARNED AUTHORITY-C GOAL-DBOF. Credit Balance. This account is used to record (1) as a credit, the amount of "C" Goal reimbursements anticipated to be earned during the year (see account 4580C) and (2) as a debit, the amount of actual cost authority earned (see account 4614.C.).
4584.D	ANTICIPATED EARNED AUTHORITY-D GOAL-DBOF. Credit Balance. This account is used to record (1) as a credit, the amount of "D" Goal reimbursements anticipated to be earned during the year (see account 4580D) and (2) as a debit, the amount of actual cost authority earned (see account 4614.D).
4585.0	CAPITAL PROGRAM-DBOF. (Summary Account). Represents the accumulated authorized capital budget amounts in the following DBOF accounts.

**Table 4-2. Standard General Ledger Account Definitions** continued

4585.1	CAPITAL AUTHORITY-DBOF-EQUIP, EXCEPT ADPE & TELECOM. Debit Balance. This account is used to record, upon receipt of the capital budget authority (see account 4577), the amount of capital authority received for the purchase of equipment other than ADPE and telecommunications equipment.
4585.2	CAPITAL AUTHORITY-DBOF-ADPE & TELECOM EQUIPMENT. Debit Balance. This account is used to record, upon receipt of the capital budget authority (see account 4577), the amount of capital authority received for the purchase of ADPE and telecommunications equipment.
4585.3	CAPITAL AUTHORITY-DBOF-SOFTWARE DEVELOPMENT. Debit Balance. This account is used to record, upon receipt of the capital budget authority (see account 4577), the amount of capital authority received to fund the development of approved software applications.
4585.4	CAPITAL AUTHORITY-DBOF-MINOR CONSTRUCTION. Debit Balance. This account is used to record upon receipt of the capital budget authority (see account 4577), the amount of capital authority received to fund approved minor construction projects.
4585.5	CAPITAL AUTHORITY-DBOF-MANAGEMENT IMPROVEMENT INITIATIVES. Debit Balance. This account is used to record, upon receipt of the capital budget authority (see account 4577), the amount of capital authority received to fund management improvement efforts.
4610.0	ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION. (Summary Account). Represents the value of all accounts beginning with the numbers 461*. Do not post directly to this account.
4611.0	UNCOMMITTED/UNOBLIGATED ALLOTMENT-DIRECT AUTHORITY-CURRENT PERIOD- BASIC. Credit Balance. Represents the value of direct program obligational authority not yet committed or obligated.
4612.0	UNCOMMITTED/UNOBLIGATED ALLOTMENT-DIRECT AUTHORITY- SUBSEQUENT PERIOD. Credit Balance. Represents the value of direct program obligational authority received for subsequent periods.
4613.0	UNCOMMITTED/UNOBLIGATED ALLOTMENT-WITHHELD PROGRAM. Credit Balance. Represents the value of withheld program allotted to an installation. (Do not use without prior approval of DFAS-IN/AM.)
4614.0	UNCOMMITTED/UNOBLIGATED ALLOTMENT-REIMBURSABLE-CURRENT PERIOD. Credit balance (Summary Account if DBOF). Represents the value of all automatic and funded reimbursable orders received and accepted (for funded orders, FRA existed at acceptance).
4614.A	ACTUAL COST AUTHORITY EARNED-A GOAL-DBOF. Credit Balance. This account is used to record the amount of actual operating cost authority earned. Amounts posted to this account are determined by the work units produced times the approved unit cost goal.
4614.B	ACTUAL COST AUTHORITY EARNED-B GOAL-DBOF. Credit Balance. This account is used to record the amount of approved "B" Goal cost authority earned. Amounts earned are actual costs incurred for performance under the "B" Goal.
4614.C	ACTUAL COST AUTHORITY EARNED-C GOAL-DBOF. Credit Balance. This account is used to record the amount of approved "C" Goal cost authority earned. Amounts earned are equal to obligation authority received on other funding documents for "C" Goal outputs.

**Table 4-2. Standard General Ledger Account Definitions** continued

4614.D	ACTUAL COST AUTHORITY EARNED-D GOAL-DBOF. Credit Balance. This account is used to record the amount of approved "D" Goal cost authority earned. Amounts earned are equal to amounts approved for outputs listed on the Activity Operating Budget as "D" Goal outputs.
4615.0	CAPITAL AUTHORITY AVAILABLE-DBOF. Credit Balance. This (Summary Account) reflects the cumulative amount of capital authority available for use.
4615.1	CAPITAL AUTHORITY AVAILABLE-DBOF-EQUIPMENT, EXCEPT ADPE & TELECOMMUNICATIONS. Credit Balance. This account is used to record the amount of capital authority available for the purchase of equipment other than ADPE and telecommunications equipment (see account 4585.1). The debits to this account reflect the amount of capital authority used to purchase equipment other than ADPE and telecommunications equipment.
4615.2	CAPITAL AUTHORITY AVAILABLE-DBOF-ADPE & TELECOM. EQUIPMENT. Credit Balance. This account is used to record the amount of capital authority available for the purchase of equipment, (ADPE & telecommunications), see account 4585.2. The debits to this account reflect the amount of capital authority used to purchase equipment ADPE and telecommunications equipment.
4615.3	CAPITAL AUTHORITY AVAILABLE-DBOF-SOFTWARE DEVELOPMENT. Credit balance. This account is used to record the amount of capital authority available to fund the development of approved software applications (see account 4585.3). The debits to this account reflect the amount of capital authority used to develop approved software applications.
4615.4	CAPITAL AUTHORITY AVAILABLE-DBOF-MINOR CONSTRUCTION. Credit balance. This account is used to record the amount of capital authority available to fund approved minor construction projects (see account 4585.4). The debits to this account reflect the amount of capital authority used to fund approved minor construction projects.
4615.5	CAPITAL AUTHORITY AVAILABLE-DBOF-MANAGEMENT IMPROVEMENT INITIATIVES. Credit balance. This account is used to record the amount of capital authority available to fund management improvement efforts (see account 4585.5). The debits to this account reflect the amount of capital authority used to fund management improvement efforts.
4620.0	OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION. (Summary Account). Represents the net value of all accounts beginning with the numbers 462. Do not post directly to this account.
4621.0	PROGRAM ANNUAL ANTICIPATED REST OF YEAR-AUTOMATIC. Credit Balance. Represents the value of the estimated automatic reimbursement program for the fiscal year.
4630.0	OTHER FUNDS UNAVAILABLE FOR COMMITMENT/OBLIGATION. (Summary Account). Represents the net value of accounts beginning with the numbers 463. Do not post directly to this account.
4631.0	FUNDED REIMBURSEMENT AUTHORITY AVAILABLE-SUBSEQUENT PERIOD. Credit Balance. Represents the value of FRA received for use in a subsequent period.
4632.0	FUNDED REIMBURSEMENT AUTHORITY RESERVED FOR RECEIPT OF ORDERS. Credit Balance. Represents the value of FRA received that is available for immediate use and has not been used through the acceptance of orders.
4700.0	COMMITMENTS AVAILABLE FOR OBLIGATION. (Summary Account). Represents the net value of accounts beginning with the numbers 47. Do not post directly to this account.
4710.0	COMMITMENTS OUTSTANDING-DIRECT. Credit Balance. Represents the outstanding value of direct funds that have been administratively reserved by the installation.

**Table 4-2. Standard General Ledger Account Definitions** continued

4720.0	COMMITMENTS OUTSTANDING-REIMBURSABLE. (Summary Account). Represents the outstanding value (accumulative) of reimbursable funds (represents both automatic and funded) that have been administratively reserved by the installation.
4721.0	OUTSTANDING COMMITMENTS-OPERATING-DBOF. Credit Balance. This account is used to record the amount of unobligated commitment for operating cost items.
4722.0	OUTSTANDING COMMITMENTS-CAPITAL-DBOF. Credit Balance. This account is used to record the amount of unobligated commitments for capital asset purchases.
4800.0	UNDELIVERED ORDERS. (Summary Account). Represents the value of all accounts beginning with the numbers 48. Excludes all other summary accounts. Do not post directly to this account.
4810.0	UNDELIVERED ORDERS-DIRECT. (Summary Account). Represents the value of all accounts beginning with the numbers 481. Do not post directly to this account.
4811.0	UNDELIVERED ORDERS-WITHOUT ADVANCE-DIRECT PROGRAM. Credit Balance. Represents the outstanding value of direct program contracts, purchase orders, requisitions, or other documents showing a potential liability of the U.S. Army for which delivery of the goods or services, either physically or constructively, has not occurred.
4812.0	UNDELIVERED ORDERS-WITH ADVANCE-DIRECT PROGRAM. Credit Balance. Represents the outstanding value of direct program contracts, purchase orders, requisitions, or other documents showing a potential liability of the U.S. Army for which delivery of the goods or services, either physically or constructively, has not occurred.
4820.0	UNDELIVERED ORDERS-REIMBURSABLE. (Summary Account). Represents the value of all accounts beginning with the numbers 482. Do not post directly to this account.
4821.0	UNDELIVERED ORDERS-WITHOUT ADVANCE-REIMBURSABLE PROGRAM. Credit Balance. Represents the outstanding value of contracts, purchase orders, requisitions, or other documents showing a potential liability of the U.S. Army for which delivery of the goods or services, either physically or constructively, has not occurred that are to be financed from reimbursable budgetary resources. Include only those undelivered reimbursable orders that were not accompanied with an advance in this account.
4822.0	UNDELIVERED ORDERS-WITH ADVANCE-REIMBURSABLE PROGRAM. Credit Balance. Represent the outstanding value of contracts, purchase orders, requisitions, or other documents showing a potential liability of the U.S. Army for which delivery of the goods or services, either physically or constructively, has not occurred that are to be financed from reimbursable budgetary resources. Include only those undelivered reimbursable orders that were accompanied with an advance in this account.
4823.0	UNDELIVERED ORDERS-WITHOUT ADVANCE-OPERATING-DBOF. Credit Balance. This account is used to record the amount of orders issued incident to operations without an advance payment for goods or services for which delivery or performance has not yet occurred.
4824.0	UNDELIVERED ORDERS-WITH ADVANCE-OPERATING-DBOF. Credit Balance. This account is used to record the amount of orders issued incident to operations with an advance payment for goods or services for which delivery or performance has not yet occurred.
4825.0	UNDELIVERED ORDERS-WITHOUT ADVANCE-CAPITAL-DBOF. Credit Balance. This account is used to record the amount of orders, without an advance payment, for the acquisition of capital assets for which delivery or performance has not yet occurred.

**Table 4-2. Standard General Ledger Account Definitions** continued

4826.0	UNDELIVERED ORDERS-WITH ADVANCE-CAPITAL-DBOF. Credit Balance. This account is used to record the amount of orders, with an advance payment, for the acquisition of capital assets for which delivery or performance has not yet occurred.
4900.0	EXPENDED APPROPRIATIONS. (Summary Account). Represents the net value of all accounts beginning with the numbers 49**. Excludes all other summary accounts. Do not post directly to this account.
4910.0	ACCRUED EXPENDITURES-UNPAID-DIRECT. Credit Balance. Represents the outstanding (unliquidated) value of contracts, purchase orders, requisitions or other documents showing a liability of the U.S. Army for which delivery of the goods or services, either physically or constructively, has occurred that are to be financed from direct budgetary resources.
4920.0	ACCRUED EXPENDITURES-UNPAID-REIMBURSABLE. (Summary Account). Represents the outstanding (unliquidated) value of contracts, purchase orders, requisitions or other documents showing a liability of the U.S. Army for which delivery of the goods or services, either physically or constructively, has occurred that are to be financed from reimbursable budgetary resources. This value is net of refunds receivable which were accrued but remain uncollected.
4921.0	ACCRUED EXPENDITURES-UNPAID-OPERATING-DBOF. Credit Balance. This account is used to record the amount of goods and services received for which payment has not been made.
4922.0	ACCRUED EXPENDITURES-UNPAID-CAPITAL-DBOF. Credit Balance. This account is used to record the amount of capital asset acquisitions received for which payment has not been made.
4930.0	ACCRUED EXPENDITURES-PAID-DIRECT. (Summary Account). Represents the net value of all accounts beginning with the numbers 493. Do not post directly to this account.
4931.0	ACCRUED EXPENDITURES-PAID-DIRECT. Credit Balance. Represents the value of direct budgetary resources that have been used to liquidate liabilities. This account is closed out to account 4580.1 at fiscal year end.
4932.0	ACCRUED EXPENDITURES-PAID-REFUNDS DUE-DIRECT. Credit Balance. Represents the value of direct budgetary resources used to overpay or otherwise erroneously pay to the U.S. Government or Public entities. The balance in this account plus account 4942.0 must equal (opposite sign) the sum of accounts 1315.0 and 1316.0.
4940.0	ACCRUED EXPENDITURES-PAID-REIMBURSABLE. (Summary Account). Represents the value of all accounts beginning with the numbers 494. Do not post directly to this account.
4941.0	ACCRUED EXPENDITURES-PAID-REIMBURSABLE. Credit Balance. Represents the value of reimbursable budgetary resources that have been used to liquidate liabilities. Close this account out at end of the fiscal year to account 4581 and/or 4582.
4942.0	ACCRUED EXPENDITURES-PAID-REFUND DUE-REIMBURSABLE. Credit Balance. Represents the value (cumulative from inception) of refunds due to reimbursable budgetary resources resulting from overpayment or erroneous payment to other government or public entities, including delinquent advances outstanding. The balance of this account plus account 4932.0 must equal (opposite sign) the sum of accounts 1315 and 1316.
4943.0	ACCRUED EXPENDITURES-PAID-OPERATING-DBOF. Credit Balance. This account is used to record the amount of goods and services received and accepted for which payment has been made.

**Table 4-2. Standard General Ledger Account Definitions** continued

4944.0	ACCRUED EXPENDITURES-PAID-CAPITAL-DBOF. Credit Balance. This account is used to record the amount of capital asset acquisitions received and accepted for which payment has been made.
4950.0	ACCRUED EXPENDITURES-PAID-UNDISTRIBUTED. Credit Balance. Use this account to eliminate the net value in the undistributed disbursements account (1015.0) each month in connection with the temporary write down of the U.S. Government liabilities account (2111.0). This account is restricted for use to the DFAS-IN level.
<b>5000.0</b>	<b>REVENUE AND FINANCING SOURCES</b> (Summary Account). Represents the value of all accounts beginning with the number 5. Do not post directly to this account.
5100.0	REVENUE FROM GOODS SOLD. (Summary Account). Represents the cumulative fiscal year to date value of all revenues arising from the sale of goods. Close this account at the end of the fiscal year to net results of operations.
5100.1	REVENUE FROM GOODS SOLD-PUBLIC. Credit Balance. Represents the cumulative fiscal year to date value of all revenues arising from sale of goods to non-government activities.
5100.2	REVENUE FROM GOODS SOLD-INTRAGOVERNMENTAL. Credit Balance. Represents the cumulative fiscal year to date value of all revenues arising from sale of goods to government activities.
5101.0	Revenue from Goods Sold-DBOF. (Summary Account). This is a summary account to accumulate the value of inventory or completed projects provided to customers.
5101.1	Revenue from Goods Sold-Operating-DBOF. (Summary Account). This account is used to record the value of inventory items or completed projects provided to customers incident to normal operations of the business area.
5101.11	REVENUE FROM GOODS SOLD-OPERATING-PUBLIC. Credit Balance. This account is used to record the value of inventory items or completed projects provided to non-government customers incident to normal operations of the business area.
5101.12	REVENUE FROM GOODS SOLD-OPERATING-INTRAGOVERNMENTAL. Credit Balance. This account is used to record the value of inventory items or completed projects provided to government customers incident to normal operations of the business area.
5101.2	REVENUE FROM GOODS SOLD-CAPITAL-DBOF. Credit Balance. This account is used to record the amount of capital asset surcharges (other than surcharges for depreciation and MILCON which are to be recorded in subsidiary accounts 5101.3 and 5101.4) included in the price of inventory items or completed projects provided to customers.
5101.21	REVENUE FROM GOODS SOLD-CAPITAL-PUBLIC. Credit Balance. This account is used to record the amount of capital asset surcharges included in the price of inventory items or completed projects provided to non-government activities.
5101.22	REVENUE FROM GOODS SOLD-CAPITAL-INTRAGOVERNMENTAL. Credit Balance. This account is used to record the amount of capital asset surcharges included in the price of inventory items or completed projects provided to government activities.
5101.3	REVENUE FROM GOODS SOLD-DEPRECIATION-DBOF. (Summary Account). This account is used to record the amount of depreciation surcharges included in the price of inventory items or completed projects provided to customers.

**Table 4-2. Standard General Ledger Account Definitions** continued

5101.31	REVENUE FROM GOODS SOLD-DEPRECIATION-PUBLIC. Credit Balance. This account is used to record the amount of depreciation surcharges included in the price of inventory items or completed projects provided to non-government customers.
5101.32	REVENUE FROM GOODS SOLD-DEPRECIATION-INTRAGOVERNMENTAL. Credit Balance. This account is used to record the amount of depreciation surcharges included in the price of inventory items or completed projects provided to government customers.
5101.4	REVENUE FROM GOODS SOLD-MILCON-DBOF. (Summary Account). This account is used to record the amount of Military construction (MILCON) surcharges included in the price of inventory items or completed projects provided to customers.
5101.41	REVENUE FROM GOODS SOLD-MILCON-PUBLIC. Credit Balance. This account is used to record the amount of military construction surcharges included in the price of inventory items or completed projects provided to non-government activities.
5101.42	REVENUE FROM GOODS SOLD-MILCON-INTRAGOVERNMENTAL. Credit Balance. This account is used to record the amount of military construction surcharges included in the price of inventory items or completed projects provided to government activities.
5200.0	REVENUE FROM SERVICES PROVIDED. (Summary Account). This account reflects cumulative fiscal year to date revenue received for services provided to the public, U.S. Army, and other Federal agencies.
5200.1	REVENUE FROM SERVICES PROVIDED-PUBLIC. Credit Balance. This account reflects cumulative fiscal year to date revenue received for services provided to the public.
5200.2	REVENUE FROM SERVICES PROVIDED-INTRAGOVERNMENTAL. Credit Balance. This account reflects cumulative fiscal year to date revenue received for services provided to the other government activities.
5201.0	REVENUE FROM SERVICES PROVIDED-DBOF. (Summary Account). Represents cumulative value of all DBOF revenues, GLACs 5201.*.
5201.1	REVENUE FROM SERVICES PROVIDED-OPERATING-DBOF. (Summary Account). This account is used to record the value of services provided to customers incident to normal operations of the business area.
5201.11	REVENUE FROM SERVICES PROVIDED-OPERATING-PUBLIC. Credit Balance. This account is used to record the value of services provided to non-government activities incident to normal operations of the business area.
5201.12	REVENUE FROM SERVICES PROVIDED-OPERATING-INTRAGOVERNMENTAL. Credit Balance. This account is used to record the value of services provided to government activities incident to normal operations of the business area.
5201.2	REVENUE FROM SERVICES PROVIDED-CAPITAL ASSET-DBOF. (Summary Account). This account is used to record the amount of capital asset surcharges (other than surcharges for depreciation and MILCON which are to be recorded in subsidiary accounts 5102.3 and 5102.4) included in the price of services provided to customers.
5201.21	REVENUE FROM SERVICES PROVIDED-CAPITAL ASSET-PUBLIC. Credit Balance. This account is used to record the amount of capital asset surcharges included in the price of services provided to non-government customers.

**Table 4-2. Standard General Ledger Account Definitions** continued

5201.22	REVENUE FROM SERVICES PROVIDED-CAPITAL ASSET-INTRAGOVERNMENTAL. Credit Balance This account is used to record the amount of capital asset surcharges included in the price of services provided to government customers.
5201.3	REVENUE FROM SERVICES PROVIDED-DEPRECIATION-DBOF. (Summary Account). This account is used to record the amount of depreciation surcharges included in the price of services provided to the customers.
5201.31	REVENUE FROM SERVICES PROVIDED-DEPRECIATION-PUBLIC. Credit Balance. This account is used to record the amount of depreciation surcharges included in the price of services provided to non-government activities.
5201.32	REVENUE FROM SERVICES PROVIDED-DEPRECIATION-INTRAGOVERNMENTAL. Credit Balance This account is used to record the amount of depreciation surcharges included in the price of services provided to government activities.
5201.4	REVENUE FROM SERVICES PROVIDED-MILCON-DBOF. (Summary Account). This account is used to record the amount of Military Construction (MILCON) surcharges included in the price of services provided to customers.
5201.41	REVENUE FROM SERVICES PROVIDED-MILCON-PUBLIC. Credit Balance. This account is used to record the amount of Military Construction surcharges included in the price of services provided to non-government activities.
5201.42	REVENUE FROM SERVICES PROVIDED-MILCON-INTRAGOVERNMENTAL. Credit Balance. This account is used to record the amount of Military Construction surcharges included in the price of services provided to government activities.
5300.0	INTEREST AND PENALTIES REVENUE. Credit Balance. Represents the cumulative fiscal year to date amount of interest revenue earned through the amortization of discounts paid for Federal securities or through the stated interest earned from Federal securities due to passage of time. Close this account to net results of operations at the end of each fiscal year.
5600.0	DONATED REVENUE. Credit Balance. Represents the cumulative fiscal year to date value of donated assets. Excludes assets transferred in without reimbursement. Close the account to net results of operations at the end of each fiscal year.
5700.0	APPROPRIATED CAPITAL USED. Credit Balance. This account is a financing source to be matched to current period expenses funded by appropriations. This includes expenses funded by prior year appropriations such as (1) depreciation of fixed assets and consumption of inventory related to prior year purchases of fixed assets and inventory, (2) accrued and actual losses on inventory write-downs, and (3) bad debt expense related to capitalized long term loans receivable and related interest. This account is used to record accrued expenses (versus outlays) of appropriated funds. The purpose of the account is to match current period expenses to the use of appropriated funds used to finance those expenses. The amounts to be recorded in this account will be equal to the amount of operating and program expenses applicable to other revenue accounts.
5900.0	MISCELLANEOUS REIMBURSEMENTS. Credit Balance. Represents the amount of revenue earned from miscellaneous sources not specifically provided for in other revenue accounts and reimbursable to U.S. Army appropriations or funds. Use this account to record revenue from reimbursable work performed using appropriated funds.
6000.0	<b>EXPENSES.</b> (Summary Account). Represents the net value of all accounts beginning with a "6." Do not post directly to this account.

**Table 4-2. Standard General Ledger Account Definitions** continued

6100.0	OPERATING/PROGRAM EXPENSES. (Summary Account). Include the net value of all accounts beginning with "61." Do not post directly to this account.
6111.0	PERSONNEL COMPENSATION-CIVILIAN. Debit Balance. Represents the cumulative fiscal year-to-date amount of expenses incurred for gross compensation for personal services rendered by Federal civilian employees and non-Federal personnel. Represents gross active pay for full-time permanent; other than full-time permanent; special personal services payments (this represents any payments made to other U.S. Government agencies or funds for civilian personnel detailed-in on a reimbursable basis); and other personnel compensation. Excludes pay for annual leave. Army DBOF activities may use this account to accumulate expense prior to moving to WIP/CIP and "cost of goods sold" and will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of the fiscal year.
6112.0	PERSONNEL COMPENSATION-MILITARY. Debit Balance. Represents the cumulative fiscal year to date gross compensation expense for personal services of military personnel. Gross compensation expenses include gross pay for basic, special pay, incentive pays, and all allowances, except cost of living allowances payable in OCONUS areas which are recorded in account 6114.0. Close this account to net operating results at the end of each fiscal year.
6113.0	PERSONNEL BENEFITS-CIVILIAN. Debit Balance. Represents the cumulative fiscal year to date expenses for personnel benefits paid to DA, other U.S. Government, or non-U.S. Government agency employees. Represents FICA, CSRDF, FEHBA paid by the employer; severance pay expense pertinent to indirect hires and FEGLI payroll expense paid by, or to be paid by, the employer. Excludes benefits cost relevant to personnel detailed-out under a reimbursable agreement which will be charged to "cost of goods sold" account 6500.0. Army DBOF activities may use this account to accumulate expense prior to moving to WIP/CIP and "cost of goods sold" and will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal.
6114.0	PERSONNEL BENEFITS-MILITARY. Debit Balance. Represents the cumulative fiscal year to date for personnel benefits paid to service members. Represents FICA, Retirement, OCHAMPUS or other medical benefits, Soldier's Home, and Soldiers Group Life Insurance (SGLI) payroll expenses all paid, or to be paid, by the employer. Restricted to centralized recording for active U.S. Army, NGB, and U.S. Army Reserve service members. Close this account to net operating results at the end of each fiscal year.
6115.0	BENEFITS FOR FORMER PERSONNEL. Debit Balance. Represents the cumulative fiscal year-to-date expenses for personnel benefits paid to former employees. Represents unemployment compensation, FEHBA for annuitants, retirement benefits (excluding foreign nationals which is recorded in account 2114), and severance pay. Use this account for benefit payments to former employees. Army DBOF activities may use this account to accumulate civilian personnel costs for "work in process" or "construction in progress". For all appropriations, close this account out to net operating results at the end of the fiscal year.
6116.0	TRAVEL AND TRANSPORTATION OF PERSONS. Debit Balance. Represents the cumulative fiscal year-to-date expenses for transporting employees and others, including public transportation fares, per diem allowances, and other related expense. This account applies both to direct employee reimbursements for expense or payment to other activities that provide the travel accommodations. Excludes costs for the performance of a reimbursable order which will impact the "cost of goods sold" rather than this account. This account may be used by all appropriated fund activities encountering this type of expense, and may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or to charging to "cost of goods sold". Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at end of the fiscal year.

**Table 4-2. Standard General Ledger Account Definitions** continued

6117.0	TRANSPORTATION OF THINGS. Debit Balance. Represents the cumulative fiscal year-to-date non-capitalized expenses incurred incident to transportation of equipment, supplies and materiel, animals, deceased employees and for the care of such items enroute. Excludes Costs for the performance of a reimbursable order which will impact the "cost of goods sold" rather than this account. This account may be used by all appropriated fund activities encountering this type of expense, and may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or to charging to "cost of goods sold". Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6118.0	RENT, COMMUNICATIONS AND UTILITIES. Debit Balance. Represents the cumulative fiscal year-to-date expenses incurred for possession and use of land, structures, or equipment owned by others, and charges for communication and utility services. Also, represents charges for rental of space and rent related services assessed by the General Services Administration (GSA); rental charges to others for leased space, land and structures; communication expenses for telephone and other wire services, and microwave and satellite communications; utility service charges for heat, light, power, water, gas, electricity, and other utility services; and miscellaneous charges under purchase rental agreements for equipment. Excludes expenses for additional services such as extra protection, extra cleaning or extra alterations, and payments under lease-purchase contracts for buildings. Excludes costs for reimbursable work which will impact the "cost of goods sold." This account may be used by all appropriated fund activities encountering this type of expense, and may be used by Army DBOF activities to accumulate expenses prior to capitalization in the "work-in-process" area or charging to "cost of goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6119.0	PRINTING AND REPRODUCTION. Debit Balance. Represents the cumulative fiscal year-to-date expenses for printing, reproduction, composition and binding operations. Excludes costs for the performance of a reimbursable order which will impact the "cost of goods sold" rather than this account. This account may be used by all appropriated fund activities encountering this type of expense, and may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work-in-process" area or to charging to "cost of goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6120.0	OTHER SERVICES. Debit Balance. Represents the cumulative fiscal year-to-date expenses for contracts that are not appropriately chargeable to another expense account. Represents non-capitalized expenses for repair and alteration; expenses incurred for storage and care of vehicles and storage of household goods, including those associated with a permanent change of station; contractual expenses for board, lodging, and care of persons, including hospital care (except for transportation items to be included in account 6116.0); and ADP custom software expenses covering development of non-capitalized software. Excludes rental expenses paid to GSA, travel and transportation services and lease contract payments made for capital leases and other expenses relative to contracts for purchase of personal property. Excludes costs for the performance of a reimbursable order which will impact the "cost of goods sold" rather than this account. This account may be used by all appropriated fund activities encountering this type of expense, and may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or to charging to "cost of goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6121.0	SUPPLIES AND MATERIALS. Debit Balance. Represents the cumulative fiscal year-to-date costs of supplies and materials consumed, that are issued to the ultimate user, in mission accomplishment. Represents chemicals, fuel, clothing, food, ammunition and explosives, office supplies, publications, and ADP supplies and materials. Excludes supplies and materials that are either incorporated into

**Table 4-2. Standard General Ledger Account Definitions** continued

	or consumed in the production of an end product that is capitalized as an inventory or fixed asset item. Also excludes costs for the performance of a reimbursable order which will impact the "cost of goods sold" rather than this account. This account may be used by all appropriated fund activities encountering this type of expense, and may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or to charging to "cost of goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6122.0	EQUIPMENT (NOT CAPITALIZED.) Debit Balance. Represents the cumulative fiscal year-to-date costs of non-capitalized equipment consumed, that is issued to ultimate user, in mission accomplishment. Excludes non-capitalized equipment that is either incorporated into or consumed in the production of an end product that is capitalized as an inventory or fixed asset item. Also excludes costs for the performance of a reimbursable order which will impact the "cost of goods sold" rather than this account. This account may be used by all appropriated fund activities encountering this type of expense, and may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or to charging to cost of "goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6123.0	GRANTS, SUBSIDIES AND CONTRIBUTIONS. Debit Balance. Represents the cumulative fiscal year-to-date costs for grants and subsidies such as those authorized by law for National Guard training facilities and contributions made to further or enhance the interest of national defense, and taxes or payments made in lieu of taxes made by DA as a result of agreements with non-Federal taxing authorities. Excludes costs for the performance of a reimbursable order which will impact the "cost of goods" sold rather than this account. This account may be used by all appropriated fund activities encountering this type of expense, and may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or to charging to "cost of goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6124.0	INSURANCE, CLAIMS AND INDEMNITIES. Debit Balance. Represents the cumulative fiscal year-to-date costs for administratively determined claims and from judgments arising from court decisions, abrogations of contracts, claims arising from military operations and personal injury or death claims. This account may be used by all appropriated fund activities encountering this type of expense, and may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or to charging to "cost of goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6125.0	DEPRECIATION OF EQUIPMENT. Debit Balance. Represents the cumulative fiscal year-to-date allocation of the acquisition cost of equipment, including ADP equipment and assets acquired under the provisions of capital leases used during the accounting period. Excludes costs of Army DBOF activities associated with performance of a public sector reimbursable order which will impact the "cost of goods sold" rather than this account. Appropriations not authorized to recover unfunded costs for their own use will calculate the asset use charge and bill the public customer but the receivable and the ultimate collection will be under the appropriate miscellaneous receipt account.
6126.0	DEPRECIATION OF REAL PROPERTY. Debit Balance. Represents cumulative fiscal year-to-date allocations of the acquisition costs of real property used during the accounting period. Excludes costs of Army DBOF activities associated with the performance of a public reimbursable order which will impact the "cost of goods sold" account, rather than this account. This account may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or charging "cost of goods sold." Army DBOF activities will close this account out prior

**Table 4-2. Standard General Ledger Account Definitions** continued

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	to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6127.0	DEPLETION OF NATURAL RESOURCES. Debit Balance. Represents the cumulative fiscal year-to-date allocation of the estimated value of natural resources extracted or consumed during the accounting period. Excludes costs of Army DBOF activities associated with the performance of a public reimbursable order which will impact the "cost of goods sold" rather than this account. This account may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or charging "cost of goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6128.0	AMORTIZATION OF LEASEHOLD IMPROVEMENTS AND OTHER INTANGIBLE ASSETS. Debit Balance. Represents the cumulative fiscal year-to-date amount of the capitalized value of improvements made to properties held under lease as well as the allocation of the value of other intangible assets, such as patents, during the accounting period. Excludes Army DBOF costs for the performance of a public reimbursable order which will impact the "cost of goods sold" account, rather than this account. This account may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or the charging to "costs of goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6129.0	BAD DEBTS. Debit Balance. Represents the cumulative fiscal year-to-date anticipated uncollectible public receivables expenses incurred during the accounting period. Receivables include only refunds, claims, or loans receivable from the public. Army DBOF activities will not use this account. Army DBOF activities will add this expense to the "cost of goods sold" account, rather than this account. This account may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or the charging to "costs of goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6130.0	ANNUAL LEAVE. Debit Balance. Represents the cumulative fiscal year-to-date expense incurred for leave earned by U.S. Army civilian and military employees. Excludes Army DBOF costs for the performance of a public reimbursable order which will impact the "cost of goods sold" account, rather than this account. This account may be used by Army DBOF activities to accumulate expenses prior to capitalizing in the "work in process" area or the charging to "costs of goods sold." Army DBOF activities will close this account out prior to submitting their monthly trial balances. For all other appropriations, close this account out to net result of operations at the end of each fiscal year.
6300.0	INTEREST EXPENSES. (Summary Account). Represents the net value of all accounts beginning "63". Do not post directly to this account.
6330.0	OTHER INTEREST EXPENSE. Debit Balance. Represents expenses incurred due to late payment of liabilities calculated interest expense involved in capital lease payments, or mortgages held by non-DA activities or personnel. Close this account at the end of each fiscal year.
6400.0	BENEFIT PROGRAM EXPENSE. Debit Balance. Represents amounts paid by the Military Retirement Trust Fund and the DoD Education Benefits Trust Fund. This account is only used by those administering these funds.
6500.0	COST OF GOODS SOLD. (Summary Account). This account represents direct and indirect costs or expenses related to the customer orders, reimbursable program. This account closes at fiscal year-end.

**Table 4-2. Standard General Ledger Account Definitions** continued

6500.1	COST OF GOODS SOLD-PUBLIC. Debit Balance. This account represents direct and indirect costs or expenses related to non-government customer orders, reimbursable program.
6500.2	COST OF GOODS SOLD INTRAGOVERNMENTAL. Debit Balance. This account represents direct and indirect costs or expenses related to government customer orders, reimbursable program.
6600.0	APPLIED OVERHEAD. Debit Balance. Represents the difference between the actual indirect costs incurred and the standard rate indirect costs applied at the activity operating with an integrated cost accounting system or at an activity that must recover indirect costs from public sector customers. Close this account at the end of each fiscal year.
<b>7000.0</b>	<b>MISCELLANEOUS GAINS AND LOSSES</b> (Summary Account). Represents the net value of all accounts beginning with 7. Do not post directly to this account. Record "miscellaneous gains and losses" at net value.
7100.0	GAINS. Credit Balance. A summary account containing the net value of all accounts beginning with the "71" excluding other summary accounts. Do not post directly to this account.
7110.0	GAINS ON DISPOSITION OF ASSETS. Credit Balance. Represents proceeds received for assets disposed of in excess of the net book value. For all appropriations, close this account at the end of each fiscal year to net operating results.
7190.0	OTHER GAINS. (Summary Account). Represents the net value of all accounts beginning with "719" excluding other summary accounts. Do not post directly to this account. Close this account at the end of each fiscal year to net operating results.
7191.0	INVENTORY GAINS. Credit Balance. Represents the cumulative fiscal year to date increases in inventory value either from physical inventory procedures identifying assets not previously counted or from upward standard price revisions applicable to on-hand inventory items. This account may be used by all appropriated fund activities encountering this type of activity. For all appropriations, close this account out to net operating results at the end of each fiscal year.
7192.0	INVESTMENT GAINS. Credit Balance. Represents the gain on the sale, exchange, or redemption of investments. Do not post to this account without the prior approval of DFAS-IN/AM.
7193.0	OTHER MISCELLANEOUS GAINS. Credit Balance. Represents all other gains not applicable to the other gain accounts. Represents the gains involved in foreign currency revaluation. This account may be used by all appropriated fund activities encountering this type of activity. For all appropriations, close this account out to net operating results at the end of each fiscal year.
7200.0	LOSSES. (Summary Account). Represents the net value of all accounts beginning with the numbers 72 excluding other summary accounts. Do not post directly to this account. This account may be used by all appropriated fund activities encountering this type of activity. For all appropriations, close this account out to net operating results at the end of each fiscal year.
7210.0	LOSSES ON DISPOSITION OF ASSETS. Debit Balance. Represents the cumulative fiscal year to date losses resulting from asset disposal. Represents difference between asset net book value and proceeds received. For all appropriations, close this account out to net operating results at end of each fiscal year.
7290.0	OTHER LOSSES. (Summary Account). Represents the net value of all accounts beginning with the numbers 729 excluding other summary accounts. Do not post directly to this account. This account may be used by all appropriated fund activities encountering this type of activity. For all appropriations, close this account out to net operating results at the end of each fiscal year.

**Table 4-2. Standard General Ledger Account Definitions** continued

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7291.0	INVENTORY LOSSES OR ADJUSTMENTS. Debit Balance. Represents the cumulative fiscal year to date decreases in inventory value either from physical inventory or from downward standard price revisions applicable to on-hand inventory items. Also represents losses of inventory due to fire, flood, theft and so forth. If the losses are financially material determine whether this account or the "extraordinary items" account should be used.
7292.0	INVESTMENT LOSSES. Debit Balance. Represents the loss on the sale, exchange, or redemption of investments. (Do not post to this account without prior approval of DFAS-IN/AM.)
7293.0	OTHER MISCELLANEOUS LOSSES. Debit Balance. Represents the cumulative fiscal year to date decrease in asset value based on all other losses not applicable to the other loss accounts. Represents foreign currency revaluation losses. This account may be used by all appropriated fund activities encountering this type of activity. For all appropriations, close this account out to net operating results at the end of each fiscal year.
7300.0	EXTRAORDINARY ITEMS. Debit or Credit Balance. Represents the cumulative fiscal year to date costs or revenue that is so unusual as to be afforded special treatment in the financial accounts. Represents any item that, if included within the normal account structure, would materially and improperly distort the results of operations. This account may be used by all appropriated fund activities encountering this type of activity. For all appropriations, close this account out to cumulative results of operation at the end of each fiscal year.
7400.0	PRIOR PERIOD ADJUSTMENTS. Debit or Credit. Represents material financial transactions which are posted to adjust prior year financial accounts. Excludes non-material transactions that would not distort current results materially to cumulative results of operations. Explain, in detail, the circumstances of the adjustment in a footnote to the Trial Balance. Close out to cumulative results at year end.
7500.0	DISTRIBUTION OF INCOME/DIVIDEND. Debit Balance. Represents distributions on income or dividends. Do not post to this account without prior approval of DFAS-IN/AM.

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**Table 4-3. Departmental Level Pro Forma Entries**

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**LEGEND: DF = Departmental Funds**

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DF-001.	Anticipated indefinite appropriation (subject to apportionment). Dr. 4120.0      Appropriations Anticipated (Indefinite). Cr. 4450.0      Authority Available for Apportionment.
DF-002.	Anticipated indefinite appropriation (not subject to apportionment). Dr. 4120.0      Appropriations Anticipated (Indefinite). Cr. 4511.0      Unallocated Apportionment-Direct Authority-Current Period.
DF-003.	Contract authority received (without liquidating appropriation). Dr. 4131.0      Contract Authority-Without Liquidating Appropriation. Cr. 4440.0      Revolving Funds Available For Apportionment.
DF-004.	Appropriations realized-debt liquidation appropriations subject to apportionment. Dr. 4111.0      Debt Liquidation Appropriations. Cr. 4450.0      Authority Available for Apportionment.
DF-005.	Appropriations realized-debt liquidation-appropriations not subject to apportionment. Dr. 4111.0      Debt Liquidation Appropriations. Cr. 4511.0      Unallocated Apportionment-Direct Authority-Current Period.
DF-006.	Appropriations realized-deficiency appropriations subject to apportionment. Dr. 4112.0      Deficiency Appropriations. Cr. 4450.0      Authority Available for Apportionment.
DF-007.	Appropriations realized-deficiency appropriations not subject to apportionment. Dr. 4112.0      Deficiency Appropriations. Cr. 4511.0      Unallocated Apportionment-Direct Authority-Current Period.
DF-008.	Gaining appropriation-congressional reappropriations when gaining appropriation is subject to apportionment but other than revolving fund. Dr. 4150.0      Other New Budget Authority. Cr. 4450.0      Authority Available for Apportionment.
DF-009.	Gaining appropriation-congressional reappropriations when gaining appropriation is subject to apportionment-revolving fund. Dr. 4150.0      Other New Budget Authority. Cr. 4440.0      Revolving Funds Available For Apportionment.
DF-010.	Gaining appropriation-congressional reappropriations when gaining appropriation is not subject to apportionment. Dr. 4150.0      Other New Budget Authority. Cr. 4511.0      Unallocated Apportionment-Direct Authority-Current Period.
DF-011.	Losing appropriation-congressional reappropriations when losing appropriation is subject to apportionment but not revolving fund. Dr. 4450.0      Authority Available for Apportionment. Cr. 4150.0      Other New Budget Authority.

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**Table 4-3. Departmental Level Pro Forma Entries**continued

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DF-012.	Losing appropriation-congressional reappropriations when losing appropriation is subject to apportionment-revolving fund.	
	Dr. 4440.0	Revolving Funds Available For Apportionment.
	Cr. 4150.0	Other New Budget Authority.
DF-013.	Losing appropriation-congressional reappropriations when losing appropriation is not subject to apportionment.	
	Dr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
	Cr. 4150.0	Other New Budget Authority.
DF-014.	Other appropriations realized-subject to apportionment other than revolving funds.	
	Dr. 4119.0	Other Appropriations Realized.
	Cr. 4450.0	Authority Available for Apportionment.
DF-015.	Other appropriations realized-revolving funds subject to apportionment.	
	Dr. 4119.0	Other Appropriations Realized.
	Cr. 4440.0	Revolving Funds Available For Apportionment.
DF-016.	Other appropriations realized not subject to apportionment.	
	Dr. 4119.0	Other Appropriations Realized.
	Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
DF-017.	Other new budget authority subject to apportionment other than revolving fund.	
	Dr. 4150.0	Other New Budget Authority.
	Cr. 4450.0	Authority Available for Apportionment.
DF-018.	Other new budget authority subject to apportionment-revolving fund.	
	Dr. 4150.0	Other New Budget Authority.
	Cr. 4440.0	Revolving Funds Available For Apportionment.
DF-019.	Other new budget authority not subject to apportionment.	
	Dr. 4150.0	Other New Budget Authority.
	Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
DF-020.	Allocations in/out of U.S. Army.	
	<b>a. Allocations received from others.</b>	
	Dr. 4530.0	Allocations From Others.
	Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
	-and-	
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
	<b>b. Allocations made to others.</b>	
	Dr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period
	Cr. 4520.0	Allocations to Others.
	-and-	
	Dr. 3100.0	Appropriated Capital.
	Cr. 1013.0	Appropriated Funds Received

**Table 4-3. Departmental Level Pro Forma Entries**continued

DF-021.	Funds with Treasury received on a U.S. Treasury appropriation warrant irrespective of the budgetary resource characteristics or application. For rescissions or withdrawals reverse the entry once new warrant is received. For allocations in/out adjust when SF 1151 (Non-expenditure Transfer Authorization) processed. Dr. 1013.0      Appropriated Funds Received. Cr. 3100.0      Appropriated Capital.
DF-022.	Budgetary resources available for apportionment (other than revolving fund) but withheld pursuant to public law. Dr. 4450.0      Authority Available for Apportionment. Cr. 4410.0      Budgetary Resources-Not Available Pursuant to Public Law.
DF-023.	Budgetary resources available for apportionment-revolving funds but withheld pursuant to public law. Dr. 4440.0      Revolving Funds Available for Apportionment. Cr. 4410.0      Budgetary Resources-Not Available Pursuant to Public Law.
DF-024.	Budgetary resources available not subject to apportionment but withheld pursuant to public law. Dr. 4511.0      Unallocated Apportionment-Direct Authority-Current Period. Cr. 4410.0      Budgetary Resources-Not Available Pursuant to Public Law.
DF-025.	Release of appropriation subject to apportionment other than revolving funds previously withheld pursuant to public law. Dr. 4410.0      Budgetary Resources-Not Available Pursuant to Public Law. Cr. 4450.0      Authority Available for Apportionment.
DF-026.	Release of appropriation subject to apportionment-revolving funds previously withheld pursuant to public law. Dr. 4410.0      Budgetary Resources-Not Available Pursuant to Public Law. Cr. 4440.0      Revolving Funds Available For Apportionment.
DF-027.	Release of appropriation not subject to apportionment previously withheld pursuant to public law. Dr. 4410.0      Budgetary Resources-Not Available Pursuant to Public Law. Cr. 4511.0      Unallocated Apportionment-Direct Authority-Current Period.
DF-028.	Reserving balances subject to apportionment other than revolving funds pending rescission. Dr. 4450.0      Authority Available for Apportionment. Cr. 4420.0      Appropriations Available For Apportionment-Withheld Pending Rescission.
DF-029.	Reserving revolving funds subject to apportionment pending rescission. Dr. 4440.0      Revolving Funds Available For Apportionment. Cr. 4420.0      Appropriations Available For Apportionment-Withheld Pending Rescission.
DF-030.	Reserving balances not subject to apportionment pending rescission. Dr. 4511.0      Unallocated Apportionment-Direct Authority-Current Period. Cr. 4420.0      Appropriations Available For Apportionment-Withheld Pending Rescission.
DF-031.	Rescission of budgetary resources subject to apportionment previously withheld pending rescission. Dr. 4420.0      Appropriations Available For Apportionment-Withheld Pending Rescission. Cr. 4113.0      Appropriations Rescinded.

**Table 4-3. Departmental Level Pro Forma Entries**continued

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DF-032.	Rescission of revolving funds subject to apportionment previously withheld. Dr. 4420.0      Appropriations Available For Apportionment-Withheld Pending Rescission. Cr. 4113.0      Appropriations Rescinded.
DF-033.	Rescission of funds not subject to apportionment previously withheld. Dr. 4420.0      Appropriations Available For Apportionment-Withheld Pending Rescission. Cr. 4113.0      Appropriations Rescinded.
DF-034.	Rescission of budgetary resources not previously withheld pending rescission subject to apportionment but not revolving fund. Dr. 4450.0      Authority Available for Apportionment. Cr. 4113.0      Appropriations Rescinded.
DF-035.	Rescission of revolving fund subject to apportionment not previously withheld pending rescission. Dr. 4440.0      Revolving Funds Available For Apportionment. Cr. 4113.0      Appropriations Rescinded.
DF-036.	Rescission of budgetary resources not previously withheld pending rescission-not subject to apportionment. Dr. 4511.0      Unallocated Apportionment-Direct Authority-Current Period. Cr. 4113.0      Appropriations Rescinded.
DF-037.	OMB deferral of apportionment other than revolving funds. Dr. 4450.0      Authority Available for Apportionment. Cr. 4430.0      Appropriations Available For Apportionment-OMB Deferred Programs.
DF-038.	OMB deferral of apportionment-revolving funds. Dr. 4440.0      Revolving Funds Available For Apportionment. Cr. 4430.0      Appropriations Available For Apportionment-OMB Deferred Programs.
DF-039.	Budgetary resources previously deferred and now released by OMB for current period. Dr. 4430.0      Appropriations Available For Apportionment-OMB Deferred Programs. Cr. 4511.0      Unallocated Apportionment-Direct Authority-Current Period.
DF-040.	Budgetary resources previously deferred and now released by OMB for subsequent periods. Dr. 4430.0      Appropriations Available For Apportionment-OMB Deferred Programs. Cr. 4512.0      Unallocated Apportionment-Direct Authority-Subsequent Periods.
DF-041.	To anticipate transfer of budgetary resources from a prior year U.S. Army appropriation subject to apportionment other than revolving fund. Dr. 4450.0      Authority Available for Apportionment. Cr. 4180.0      Anticipated Transfers Of Prior Fiscal Year Authority.
DF-042.	To anticipate transfer of budgetary resources from a prior year U.S. Army appropriation subject to apportionment (revolving fund). Dr. 4440.0      Revolving Funds Available For Apportionment. Cr. 4180.0      Anticipated Transfers Of Prior Fiscal Year Authority.
DF-043.	To anticipate transfer of budgetary resources from a prior year U.S. Army appropriation not subject to apportionment. Dr. 4511.0      Unallocated Apportionment-Direct Authority-Current Period.

**Table 4-3. Departmental Level Pro Forma Entries**continued

	Cr. 4180.0	Anticipated Transfers Of Prior Fiscal Year Authority.
DF-044.	Accomplish anticipated transfer of budgetary resources from a prior year U.S. Army appropriation whether or not subject to apportionment/revolving fund.	
	Dr. 4180.0	Anticipated Transfers Of Prior Fiscal Year Authority.
	Cr. 4190.0	Transfers-Prior Year Budgetary Resources.
	Dr. 3100.0	Appropriated Capital.
	Cr. 1013.0	Appropriated Funds Received.
DF-045.	To anticipate transfer of budgetary resources from a current year U.S. Army appropriation subject to apportionment other than revolving funds.	
	Dr. 4450.0	Authority Available for Apportionment.
	Cr. 4160.0	Anticipated Transfers Of Current Fiscal Year Authority.
DF-046.	To anticipate transfer of budgetary resources from a current year U.S. Army appropriation subject to apportionment (revolving fund).	
	Dr. 4440.0	Revolving Funds Available For Apportionment.
	Cr. 4160.0	Anticipated Transfers Of Current Fiscal Year Authority.
DF-047.	To anticipate transfer of budgetary resources from a current year U.S. Army appropriation not subject to apportionment.	
	Dr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
	Cr. 4160.0	Anticipated Transfers Of Current Fiscal Year Authority.
DF-048.	Accomplish anticipated transfer of budgetary resources from a current year appropriation or "fund" whether or not subject to apportionment/revolving fund.	
	Dr. 4160.0	Anticipated Transfers Of Current Fiscal Year Authority.
	Cr. 4170.0	Appropriation Transfers.
	-and-	
	Dr. 3100.0	Appropriated Capital.
	Cr. 1013.0	Appropriated Funds Received.
DF-049.	To anticipate transfer of budgetary resources to any account from a prior year U.S. Army appropriation.	
	Dr. 4180.0	Anticipated Transfers Of Prior Fiscal Year Authority.
	Cr. 4517.0	Unallocated Apportionment-Reserve For Other Anticipated Resources.
DF-050.	Accomplish anticipated transfer of budgetary resources to an account subject to apportionment (other than revolving fund) from a prior year U.S. Army Appropriation.	
	Dr. 4190.0	Transfers-Prior Year Budgetary Resources.
	Cr. 4180.0	Anticipated Transfers Of Prior Fiscal Year Authority.
	-and-	
	Dr. 4517.0	Unallocated Apportionment-Reserve For Other Anticipated Resources.
	Cr. 4450.0	Authority Available for Apportionment.
	-and-	
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-051.	Accomplish anticipated transfer of budgetary resources to an account subject to apportionment-revolving fund from a prior year U.S. Army appropriation.	
	Dr. 4190.0	Transfers-Prior Year Budgetary Resources.

**Table 4-3. Departmental Level Pro Forma Entries**continued

	Cr. 4180.0	Anticipated Transfers Of Prior Fiscal Year Authority. -and-
	Dr. 4517.0	Unallocated Apportionment-Reserve For Other Anticipated Resources.
	Cr. 4440.0	Revolving Funds Available For Apportionment. -and-
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-052.	Accomplish anticipated transfer of budgetary resources to an account not subject to apportionment from a prior year U.S. Army appropriation.	
	Dr. 4190.0	Transfers-Prior Year Budgetary Resources.
	Cr. 4180.0	Anticipated Transfers Of Prior Fiscal Year Authority. -and-
	Dr. 4517.0	Unallocated Apportionment-Reserve For Other Anticipated Resources.
	Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period. -and-
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-053.	To anticipate transfer of budgetary resources to any account from a current year U.S. Army appropriation.	
	Dr. 4160.0	Anticipated Transfers Of Current Fiscal Year Authority.
	Cr. 4517.0	Unallocated Apportionment-Reserve For Other Anticipated Resources.
DF-054.	Accomplish anticipated transfer of budgetary resources to an account subject to apportionment (other than revolving fund) from a current year U.S. Army appropriation.	
	Dr. 4170.0	Appropriation Transfers.
	Cr. 4160.0	Anticipated Transfers Of Current Fiscal Year Authority. -and-
	Dr. 4517.0	Unallocated Apportionment-Reserve For Other Anticipated Resources.
	Cr. 4450.0	Available for Apportionment. -and-
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-055.	Accomplish anticipated transfer of budgetary resources to an account subject to apportionment-revolving fund from a current year U.S. Army appropriation.	
	Dr. 4170.0	Appropriation Transfers.
	Cr. 4160.0	Anticipated Transfers Of Current Fiscal Year Authority. -and-
	Dr. 4517.0	Unallocated Apportionment-Reserve For Other Anticipated Resources.
	Cr. 4440.0	Revolving Funds Available For Apportionment. -and-
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-056.	Accomplish anticipated transfer of budgetary resources to an account not subject to apportionment from a current year U.S. Army appropriation.	
	Dr. 4170.0	Appropriation Transfers.
	Cr. 4160.0	Anticipated Transfers Of Current Fiscal Year Authority.

**Table 4-3. Departmental Level Pro Forma Entries**continued

	-and-
Dr. 4517.0	Unallocated Apportionment-Reserve For Other Anticipated Resources.
Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
	-and-
Dr. 1013.0	Appropriated Funds Received.
Cr. 3100.0	Appropriated Capital.
DF-057.	Accomplish unanticipated transfer of budgetary resources from a prior year U.S. Army appropriation subject to apportionment other than revolving fund.
Dr. 4450.0	Authority Available for Apportionment.
Cr. 4190.0	Transfers-Prior Year Budgetary Resources.
	-and-
Dr. 3100.0	Appropriated Capital.
Cr. 1013.0	Appropriated Funds Received.
DF-058.	Accomplish unanticipated transfer of budgetary resources from a prior year U.S. Army appropriation subject to apportionment-revolving fund.
Dr. 4440.0	Revolving Funds Available For Apportionment.
Cr. 4190.0	Transfers-Prior Year Budgetary Resources.
	-and-
Dr. 3100.0	Appropriated Capital.
Cr. 1013.0	Appropriated Funds Received.
DF-059.	Accomplish unanticipated transfer of budgetary resources from a prior year U.S. Army appropriation not subject to apportionment.
Dr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
Cr. 4190.0	Transfers-Prior Year Budgetary Resources.
	-and-
Dr. 3100.0	Appropriated Capital.
Cr. 1013.0	Appropriated Funds Received.
DF-060.	Accomplish unanticipated transfer of budgetary resources from current year appropriation subject to apportionment other than revolving funds.
Dr. 4450.0	Authority Available for Apportionment.
Cr. 4170.0	Appropriation Transfers.
	-and-
Dr. 3100.0	Appropriated Capital.
Cr. 1013.0	Appropriated Funds Received.
DF-061.	Accomplish unanticipated transfer of budgetary resources from current year appropriation subject to apportionment-revolving fund.
Dr. 4440.0	Revolving Funds Available For Apportionment.
Cr. 4170.0	Appropriation Transfers.
	-and-
Dr. 3100.0	Appropriated Capital.
Cr. 1013.0	Appropriated Funds Received.
DF-062.	Accomplish unanticipated transfer of budgetary resources from current year appropriation not subject to apportionment.
Dr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.

**Table 4-3. Departmental Level Pro Forma Entries**continued

	Cr. 4170.0	Appropriation Transfers.
		-and-
	Dr. 3100.0	Appropriated Capital.
	Cr. 1013.0	Appropriated Funds Received.
DF-063.	Accomplish unanticipated transfer of budgetary resources to an account subject to apportionment other than revolving fund from a prior year U.S. Army appropriation.	
	Dr. 4190.0	Transfers-Prior Year Budgetary Resources.
	Cr. 4450.0	Authority Available for Apportionment.
		-and-
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-064.	Accomplish unanticipated transfer of budgetary resources to an account subject to apportionment-revolving fund to a prior year U.S. Army appropriation.	
	Dr. 4190.0	Transfers-Prior Year Budgetary Resources.
	Cr. 4440.0	Revolving Funds Available For Apportionment.
		-and-
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-065.	Accomplish unanticipated transfer of budgetary resources to an account not subject to apportionment from a prior year appropriation.	
	Dr. 4190.0	Transfers-Prior Year Budgetary Resources.
	Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
		-and-
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-066.	Accomplish unanticipated transfer of budgetary resources to an account withheld by OSD from a prior year appropriation.	
	Dr. 4190.0	Transfers-Prior Year Budgetary Resources.
	Cr. 4513.0	Unallocated Apportionment-OSD Withheld Authority.
		-and-
	Dr. 1013.0	Appropriated Funds Receive.
	Cr. 3100.0	Appropriated Capital.
DF-067.	Accomplish unanticipated transfer of budgetary resources to an account withheld by OSD from a current year U.S. Army appropriation.	
	Dr. 4170.0	Appropriation Transfers.
	Cr. 4513.0	Unallocated Apportionment-OSD Withheld Authority.
		-and-
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-068.	Accomplish unanticipated transfer of budgetary resources to an account subject to apportionment other than revolving fund from a current year U.S. Army appropriation.	
	Dr. 4170.0	Appropriation Transfers.
	Cr. 4450.0	Authority Available for Apportionment.
		-and-

**Table 4-3. Departmental Level Pro Forma Entries**continued

	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-069.	Accomplish unanticipated transfer of budgetary resources to an account subject to apportionment-revolving fund from a current year U.S. Army appropriation.	
	Dr. 4170.0	Appropriation Transfers.
	Cr. 4440.0	Revolving Funds Available For Apportionment.
		-and-
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-070.	Accomplish unanticipated transfer of budgetary resources not subject to apportionment to a current year U.S. Army appropriation	
	Dr. 4170.0	Appropriation Transfers.
	Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
		-and-
	Dr. 1013.0	Appropriated Funds Received.
	Cr. 3100.0	Appropriated Capital.
DF-071.	Direct budgetary authority other than revolving fund-apportioned and available-current year.	
	Dr. 4450.0	Authority Available for Apportionment.
	Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
DF-072.	Direct budgetary resources for revolving funds apportioned and made available for current period.	
	Dr. 4440.0	Revolving Funds Available For Apportionment.
	Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period
DF-073.	Direct budget authority for use in subsequent periods apportioned (except for revolving funds) and made available for distribution.	
	Dr. 4450.0	Authority Available for Apportionment.
	Cr. 4512.0	Unallocated Apportionment-Direct Authority-Subsequent Periods.
DF-074.	Direct budgetary authority for revolving fund apportioned and made available for distribution for subsequent periods.	
	Dr. 4440.0	Revolving Funds Available For Apportionment.
	Cr. 4512.0	Unallocated Apportionment-Direct Authority-Subsequent Periods.
DF-075.	Direct budget authority other than revolving fund apportioned but withheld by OSD.	
	Dr. 4450.0	Authority Available for Apportionment.
	Cr. 4513.0	Unallocated Apportionment-OSD Withheld Authority.
DF-076.	Direct budgetary resources for revolving funds apportioned-withheld by OSD.	
	Dr. 4440.0	Revolving Funds Available For Apportionment.
	Cr. 4513.0	Unallocated Apportionment-OSD Withheld Authority.
DF-077.	Direct budgetary resources for revolving funds apportioned-unfunded contract authority.	
	Dr. 4440.0	Revolving Funds Available For Apportionment.
	Cr. 4516.0	Unallocated Unfunded Contract Authority.

**Table 4-3. Departmental Level Pro Forma Entries**continued

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DF-078.	Anticipated funded reimbursement authority other than revolving fund.
Dr. 4211.0	Anticipated Reimbursements-Specific Apportionment.
Cr. 4450.0	Authority Available for Apportionment.
DF-079.	Anticipated funded reimbursement authority-revolving fund.
Dr. 4211.0	Anticipated Reimbursements-Specific Apportionment.
Cr. 4440.0	Revolving Funds Available For Apportionment.
DF-080.	Establish automatic reimbursement authority-revolving fund.
Dr. 4212.0	Anticipated Reimbursements-Automatic Apportionment.
Cr. 4518.0	Unallocated Apportionment-Reserved For Anticipated Resources-Automatically Apportioned.
DF-081.	Funded reimbursement authority apportioned for use in current period (except for revolving funds).
Dr. 4450.0	Authority Available for Apportionment.
Cr. 4514.0	Unallocated Apportionment-Funded Reimbursable Authority-Current Period.
DF-082.	Funded reimbursement authority apportioned for use in subsequent periods (except for revolving funds).
Dr. 4450.0	Authority Available for Apportionment
Cr. 4515.0	Unallocated Apportionment-Funded Reimbursable Authority-Subsequent Periods.
DF-083.	Funded reimbursement authority for revolving funds apportioned for current period.
Dr. 4440.0	Revolving Funds Available For Apportionment.
Cr. 4514.0	Unallocated Apportionment-Funded Reimbursable Authority-Current Period.
DF-084.	Funded reimbursement authority for revolving funds apportioned for subsequent period.
Dr. 4440.0	Revolving Funds Available For Apportionment.
Cr. 4515.0	Unallocated Apportionment-Funded Reimbursable Authority-Subsequent Periods.
DF-085.	OSD approval of OMB apportionment for current period previously withheld by OSD.
Dr. 4513.0	Unallocated Apportionment-OSD Withheld Authority.
Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
DF-086.	OSD approval of OMB apportionment for subsequent period previously withheld by OSD.
Dr. 4513.0	Unallocated Apportionment-OSD Withheld Authority.
Cr. 4512.0	Unallocated Apportionment-Direct Authority-Subsequent Periods.
DF-087.	Distribution of direct authority for the current period from DA to a SOA or to a GOA.
Dr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
Cr. 4541.0	Allocations Issued-Direct Authority-Current Period.
	-and-
Dr. 3100.0	Appropriated Capital.
Cr. 1013.0	Appropriated Funds Received
DF-088.	Distribution of direct authority for a subsequent period from DA to a SOA or GOA.
Dr. 4512.0	Unallocated Apportionment-Direct Authority-Subsequent Periods.
Cr. 4542.*	Allocations Issued-Direct Authority-Subsequent Period.

**Table 4-3. Departmental Level Pro Forma Entries**continued

		-and-
	Dr. 3100.0	Appropriated Capital.
	Cr. 1013.0	Appropriated Funds Received.
DF-089.	Withdrawal of unobligated balance due to rescission from an appropriation subject to apportionment not previously withheld-other than revolving funds.	
	Dr. 4450.0	Authority Available for Apportionment.
	Cr. 4392.0	Withdrawals Due to Rescission Of Unobligated Balances.
DF-090.	Withdrawal of unobligated balances due to rescission from an appropriation subject to apportionment not previously withheld-revolving fund.	
	Dr. 4440.0	Revolving Funds Available For Apportionment.
	Cr. 4392.0	Withdrawals Due to Rescission of Unobligated Balances.
DF-091.	Withdrawal of unobligated balances due to rescission from an appropriation not subject to apportionment not previously withheld.	
	Dr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
	Cr. 4392.0	Withdrawals Due to Rescission of Unobligated Balances.
DF-092.	Withdrawal of unobligated balance due to rescission previously withheld.	
	Dr. 4420.0	Appropriations Available For Apportionment-Withheld Pending Rescission.
	Cr. 4392.0	Withdrawals Due to Rescission of Unobligated Balances.
DF-093.	Distribution of funded reimbursement authority for current period from DA to an SOA or GOA.	
	Dr. 4514.0	Unallocated Apportionment-Funded Reimbursable Authority-Current Period.
	Cr. 4543.0	Allocations Issued-Funded Reimbursable Authority-Current Period.
DF-094.	Distribution of funded reimbursement authority for subsequent periods from DA to an SOA or GOA.	
	Dr. 4515.0	Unallocated Apportionment-Funded Reimbursable Authority-Subsequent Periods.
	Cr. 4544.0	Allocations Issued-Funded Reimbursable
DF-095.	Distribution of Army DBOF obligation authority from DA to a SOA or GOA.	
	Dr. 4516.0	Unfunded Contract Authority.
	Cr. 4543.0	Allocations Issued-Funded Reimbursable Authority-Current Period.
DF-096.	Distribution of funds with Treasury from DA to a SOA or GOA.	
	Dr. 3100.0	Appropriated Capital.
	Cr. 1013.0	Appropriated Funds Received.
DF-097.	Distribution of direct authority (budget authority) for a subsequent period from DA to an SOA or GOA.	
	Dr. 4512.0	Unallocated Apportionment-Direct Authority-Subsequent Periods.
	Cr. 4542.*	Allocations Issued-Direct Authority-Subsequent Period.
	-and-	
	Dr. 3100.0	Appropriated Capital.
	Cr. 1013.0	Appropriated Funds Received.
DF-098.	Adjusting entries-when subsequent period becomes current period (unallocated apportionment-direct authority).	
	Dr. 4512.0	Unallocated Apportionment-Direct Authority-Subsequent Periods.

**Table 4-3. Departmental Level Pro Forma Entries**continued

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	Cr. 4511.0	Unallocated Apportionment-Direct Authority-Current Period.
DF-099.	Adjusting entries when subsequent period becomes current period (unallocated apportionment funded reimbursable authority).	
	Dr. 4515.0	Unallocated Apportionment-Funded Reimbursable Authority-Subsequent Periods.
	Cr. 4514.0	Unallocated Apportionment-Funded Reimbursable Authority-Current Period.
DF-100.	Adjusting entries-when subsequent periods become current period (allocations issued-direct authority).	
	Dr. 4542.*	Allocations Issued-Direct Authority-Subsequent Period.
	Cr. 4541.*	Allocations Issued-Direct Authority-Current Period.
DF-101.	Adjusting entries-when subsequent period becomes current period (allocations issued-funded reimbursable authority).	
	Dr. 4544.0	Allocations Issued-Funded Reimbursable Authority-Subsequent Period.
	Cr. 4543.0	Allocations Issued-Funded Reimbursable Authority-Current Period.

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**Table 4-4. Special Operating Agency Level Pro Forma Entries**

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**LEGEND: SF=SOA Funds**

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SF-01.	Direct budget authority received by an SOA for use in the current period.
Dr.4551.1	Allocations Received by SOA-Direct-Authority-Current Period.
Cr. 4561.1	Unsuballocated Allocations-SOA-Direct Authority-Current Period.
	-and-
Dr. 1013.0	Appropriated Funds Received.
Cr. 3100.0	Appropriated Capital.
SF-02.	Direct budget authority received by an SOA for use in a subsequent period.
Dr. 4552.1	Allocations Received by SOA-Direct Authority-Subsequent Period.
Cr. 4562.1	Unsuballocated Allocations-SOA-Direct Authority-Subsequent Period
	-and-
Dr. 1013.0	Appropriated Funds Received.
Cr. 3100.0	Appropriated Capital.
SF-03.	Funded reimbursement budget authority received by an SOA for use in the current period.
Dr. 4553.1	Allocations Received by SOA-Funded Reimbursement Authority-Current Period.
Cr. 4563.1	Unsuballocated Allocations-SOA-Funded Reimbursement Authority-Current Period.
SF-04.	Funded reimbursement budget authority received by an SOA for use in a subsequent period.
Dr. 4554.1	Allocations Received by SOA-Funded Reimbursement Authority-Subsequent Period.
Cr. 4564.1	Unsuballocated Allocations-SOA-Funded Reimbursement Authority-Subsequent Period.
SF-05.	Issuance of direct budget authority for use in the current period by an SOA to a GOA.
Dr. 4561.1	Unsuballocated Allocations-SOA-Direct Authority-Current Period.
Cr. 4571.1	Suballocations Issued-SOA-Direct Authority-Current Period.
	-and-
Dr. 3100.0	Appropriated Capital.
Cr. 1013.0	Appropriated Funds Received.
SF-06.	Issuance of direct budget authority for use in a subsequent period by an SOA to a GOA.
Dr. 4562.1	Unsuballocated Allocations-SOA-Direct Authority-Subsequent Period.
Cr. 4572.1	Suballocations Issued-SOA-Direct Authority-Subsequent Period.
	-and-
Dr. 3100.0	Appropriated Capital.
Cr. 1013.0	Appropriated Funds Received
SF-07.	Issuance of funded reimbursement budget authority for use in the current period by an SOA to a GOA.
Dr. 4563.1	Unsuballocated Allocations-SOA-Funded Reimbursement Authority-Current Period
Cr. 4573.1	Suballocations Issued-SOA-Funded Reimbursement Authority-Current Period.

**Table 4-4. Special Operating Agency Level Pro Forma Entries** continued

SF-08.	Issuance of funded reimbursement budget authority for use in a subsequent period by an SOA to a GOA.	
	Dr. 4564.1	Unsuballocated Allocations-SOA-Funded Reimbursement Authority-Subsequent Period.
	Cr. 4574.1	Suballocations Issued by SOA-Funded Reimbursement Authority-Subsequent Period.
SF-09.	Adjusting entries-when subsequent period becomes current period (allocations received by SOA-direct authority).	
	Dr. 4551.1	Allocations Received by SOA-Direct Authority-Current Period.
	Cr. 4552.1	Allocations Received by SOA-Direct Authority-Subsequent Period.
SF-10.	Adjusting entries-when subsequent period becomes current period (allocations received by SOA-funder reimbursement authority).	
	Dr. 4553.1	Allocations Received by SOA-Funded Reimbursement Authority-Current Period.
	Cr. 4554.1	Allocations Received by SOA-Funded Reimbursement Authority-Subsequent Period.
SF-11.	Adjusting entries-when subsequent period becomes current period (unsuballocated allocations-SOA-direct authority).	
	Dr. 4562.1	Unsuballocated Allocations-SOA-Direct Authority-Subsequent Period.
	Cr. 4561.1	Unsuballocated Allocations-SOA-Direct Authority-Current Period.
SF-12.	Adjusting entries-when subsequent period becomes current period (unsuballocated allocations-SOA-funded reimbursable authority).	
	Dr. 4564.1	Unsuballocated Allocations-SOA-Funded Reimbursement Authority-Subsequent Period.
	Cr. 4563.1	Unsuballocated Allocations-SOA-Funded Reimbursement Authority-Current Period.
SF-13.	Adjusting entries-when subsequent period becomes current period (suballocations issued-SOA-direct authority).	
	Dr. 4572.1	Suballocations Issued-SOA-Direct Authority-Subsequent Period.
	Cr. 4571.1	Suballocations Issued-SOA-Direct Authority-Current Period.
SF-14.	Adjusting entries-when subsequent period becomes current period (suballocations issued-SOA-funded reimbursement authority).	
	Dr. 4574.1	Suballocations Issued-SOA-Funded Reimbursement Authority Subsequent Period.
	Cr. 4573.1	Suballocations Issued-SOA-Funded Reimbursement Authority-Current Period.

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**Table 4-5. General Operating Agency Level Pro Forma Entries**


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**Legend: GF=GOA Funds**

GF-01.	Direct budget authority received by a GOA for use in the current period.
Dr. 4551.2	Allocations/Suballocations Received by GOA-Direct Authority-Current Period.
Cr. 4561.2	Unallotted Allocations/Suballocations-GOA-Direct Authority-Current Period.
Dr. 1013.0	Appropriated Funds Received.
Cr. 3100.0	Appropriated Capital.
GF-02.	Direct budget authority received by a GOA for use in a subsequent period.
Dr. 4552.2	Allocations/Suballocations Received by GOA-Direct Authority-Subsequent Period.
Cr. 4562.2	Unallotted Allocations/Suballocations-GOA-Direct Authority-Subsequent Period.
Dr. 1013.0	Appropriated Funds Received.
Cr. 3100.0	Appropriated Capital.
GF-03.	Funded reimbursable budget authority received by a GOA for use in current period.
Dr. 4553.2	Allocations/Suballocations Received by GOA-Funded Reimbursement Authority-Current Period.
Cr. 4563.2	Unallotted Allocations/Suballocations-GOA-Funded Reimbursable Authority-Current Period.
GF-04.	Funded reimbursable budget authority received by a GOA for use in subsequent period.
Dr. 4554.2	Allocations/Suballocations Received by GOA-Funded Reimbursement Authority-Subsequent Period.
Cr. 4564.2	Unallotted Allocations/Suballocations-GOA-Funded Reimbursement Authority-Subsequent Period.
GF-05.	Issuance of direct budget authority by a GOA to an allottee for use in the current Period.
Dr. 4561.2	Unallotted Allocations/Suballocations-GOA-Direct Authority-Current Period.
Cr. 4571.2	Allotments Issued-GOA-Direct Authority-Current Period
	-and-
Dr. 3100.0	Appropriated Capital.
Cr. 1013.0	Appropriated Funds Received.
GF-06.	Issuance of direct budget authority by a GOA to an allottee for use in a subsequent period.
Dr. 4562.2	Unallotted Allocations/Suballocations-GOA-Direct Authority-Subsequent Period.
Cr. 4572.2	Allotments Issued-GOA-Direct Authority-Subsequent Period.
Dr. 3100.0	Appropriated Capital.
Cr. 1013.0	Appropriated Funds Received.
GF-07.	Issuance of funded reimbursable budget authority by a GOA to an allottee for use in current period.
Dr. 4563.2	Unallotted Allocations/Suballocations-GOA-Funded Reimbursement Authority-Current Period.
Cr. 4573.2	Allotments Issued-GOA-Funded Reimbursement Authority-Current Period.
GF-08.	Issuance of funded reimbursable budget authority by a GOA to an allottee for use in subsequent period.
Dr. 4564.2	Unallotted Allocations/Suballocations-GOA-Funded Reimbursement Authority-Subsequent Period.

**Table 4-5. General Operating Agency Level Pro Forma Entries** Continued

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	Cr. 4574.2	Allotments Issued-GOA-Funded Reimbursement Authority-Subsequent Period.
GF-09.	Adjusting entries when subsequent period becomes current period (allocations/ suballocations received-direct authority).	
	Dr. 4552.2	Allocations/Suballocations Received by GOA- Direct Authority-Subsequent Period.
	Cr. 4551.2	Allocations/Suballocations Received by GOA-Direct Authority-Current Period.
GF-10.	Adjusting entries when subsequent period becomes current period (allocations/ suballocations received-funded reimbursable authority).	
	Dr. 4554.2	Allocations/Suballocations Received by GOA-Funded Reimbursement Authority-Subsequent Period.
	Cr. 4553.2	Allocations/Suballocations Received by GOA-Funded Reimbursement Authority-Current Period.
GF-11.	Adjusting entries when subsequent period becomes current period (Unallotted allocations/suballocations-direct authority).	
	Dr. 4562.2	Unallotted Allocations/Suballocations-GOA-Direct Authority-Subsequent Period.
	Cr. 4561.2	Unallotted Allocations/Suballocations-GOA-Direct Authority-Current Period.
GF-12.	Adjusting entries when subsequent period becomes current period (Unallotted allocations/suballocations-funded reimbursable authority).	
	Dr. 4564.2	Unallotted Allocations/Suballocations-GOA-Funded Reimbursement Authority-Subsequent Period.
	Cr. 4563.2	Unallotted Allocations/Suballocations-GOA-Funded Reimbursement Authority-Current Period.
GF-13.	Adjusting entries when subsequent period becomes current period (allotments issued- GOA-direct authority).	
	Dr. 4572.2	Allotments Issued-GOA-Direct Authority-Subsequent Period.
	Cr. 4571.2	Allotments Issued-GOA-Direct Authority-Current Period.
GF-14.	Adjusting entries when subsequent period becomes current period (allotments issued-GOA-funded reimbursable authority).	
	Dr. 4574.2	Allotments Issued-GOA-Funded Reimbursement Authority-Subsequent Period.
	Cr. 4573.2	Allotments Issued-GOA-Funded Reimbursement Authority-Current Period.

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**Table 4-6. Installation Level Budget Execution-Pro Forma Entries**

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**Legend:**

IF =Installation Funds  
IOR =Installation Orders Received  
IRE =Installation Reimbursements Earned  
IBC =Installation Budgetary Collections  
IC =Installation Commitments  
IOB =Installation Obligations  
IBA =Installation Budgetary Accruals  
IBD =Installation Budgetary Disbursements  
IR =Installation Recoveries

**(Note: Where "\*" = See Table 4-1.)**

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IF-01.	Receipt of funding document providing resources for allotted direct authority-current period-for withdrawal, reverse entries. (NOTE: IF NON-CEMETERY FUNDS OR TOTALLY NEW FUNDS FOR CEMETERY.) Dr. 4580.1      Allotted Direct Authority-Current Period. Cr. 4611.0      Uncommitted/Unobligated Allotment-Direct Authority-Current Period.  (NOTE: IF DBOF, SHOW THE NEXT DR./CR. ONLY FOR MOBILIZATION RESERVES AND AUGMENTATION FUNDS BUT NOT FOR NORMAL REIMBURSABLE OPERATIONS DIRECT FUNDS.) Dr. 1013.*      Funds with Treasury. Cr. 3100.0      Appropriated Capital.  (NOTE: IF RE-APPORTIONED RECOVERIES OF PRIOR-YEAR RECOVERIES FOR CEMETERY FUNDS) Dr. 4330.0      Funds Generated from Recoveries/Deobligation of Prior Year Funds. Cr. 4611.0      Uncommitted/Unobligated Allotment-Direct Authority-Current Period.  (NOTE: THERE WILL BE NO INCREASE OF FUNDS WITH TREASURY FOR APPORTIONED BUDGETARY RESOURCES AS THE FUNDS WITH TREASURY ARE NOT APPORTIONED AND ARE NOT WITHDRAWN.)
IF-02.	Receipt of funding document providing resources for allotted direct authority-subsequent period for withdrawal, reverse entries. Dr. 4580.2      Allotted Direct Authority-Subsequent period Cr. 4612.0      Uncommitted/Unobligated Allotment-Direct Authority-Subsequent Period.  (NOTE: IF DBOF, SHOW THE NEXT DR/CR ONLY FOR MOBILIZATION RESERVES AND AUGMENTATION FUNDS BUT NOT FOR NORMAL REIMBURSABLE OPERATIONS DIRECT FUNDS.) Dr. 1013.*      Funds with Treasury. Cr. 3211.1      Appropriations Available Cr. 3214.0      Capital Investment-Foreign Military Sales Trust Fund Cr. 3100.0      Appropriated Capital.
IF-03.	Receipt of funding document providing resources for allotted reimbursable authority-current period-for withdrawal, reverse entry. (NOTE: NOT FOR USE BY DBOF). Dr. 4582.0      Allotted Funded Reimbursement Authority-Current Period. Cr. 4632.0      Funded Reimbursement Authority Reserved for Receipt of Orders.

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**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

IF-04.	Receipt of funding document providing resources for allotted reimbursable authority-subsequent period-for withdrawal reverse entry. (NOTE: NOT FOR USE BY DBOF).
Dr. 4583.0	Allotted Funded Reimbursement Authority-Subsequent Period.
Cr. 4631.0	Funded Reimbursement Authority Available-Subsequent Period.
IF-05.	Recognition of the anticipated annual automatically apportioned reimbursable authority.
Dr. 4581.0	Automatic Reimbursement Authority.
Cr. 4621.0	Program Annual Anticipated Rest of Year Automatic.
IF-06.	When subsequent funding period becomes current funding period for direct.
Dr. 4612.0	Uncommitted/Unobligated Allotment-Direct Authority-Subsequent Period.
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
Dr. 4580.1	Allotted Direct Authority-Current Period.
Cr. 4580.2	Allotted Direct Authority-Subsequent Period.
IF-07.	When subsequent funding period becomes current funding period for funded reimbursement authority. (NOTE: NOT FOR USE BY DBOF).
Dr. 4582.0	Allotted Funded Reimbursement Authority-Current Period.
Cr. 4583.0	Allotted Funded Reimbursement Authority-Subsequent Period.
Dr. 4631.0	Funded Reimbursement Authority Available-Subsequent Period.
Cr. 4632.0	Funded Reimbursement Authority Reserved for Receipt of Orders.
IF-08.	To adjust downward the allotted direct authority-current period for the amount of the accrued expenditures-paid-direct write-down commensurate with the write-down of the funds disbursed at the end of each fiscal year.
Dr. 4931.	Accrued Expenditures-Paid-Direct (Balance in this Account).
Cr. 4580.1	Allotted Direct Authority-Current Period (Balance in account 4931.*).
IF-09.	To adjust downward the automatic reimbursable authority and/or allotted funded reimbursable authority for the amount of the accrued expenditures-paid-reimbursable write-down commensurate with the proportional write-down of the funds disbursed at end of each fiscal year.
Dr. 4941.0	Accrued Expenditures-Paid-Reimbursable (Balance in this account).
Cr. 4581.0	Automatic Reimbursement Authority (Balance in Account 4941.0 if this account sufficient. If not continue into account 4582.0).
Cr. 4582.0	Allotted Funded Reimbursement Authority-Current Period (Remaining balance in account 4941.0).
IF-10.	After close of business to close out uncommitted/unobligated allotments received-direct for all accounts when the appropriation is cancelled.
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Balance in Account).
Cr. 4580.1	Allotted Direct Authority-Current Period (Balance in Account 4611.0).
Dr. 3100.0	Appropriated Capital (Balance in account 4611.0).
Cr. 1013.*	Funds with Treasury (Balance in account 4611.0).
IF-11.	To close out reserves for receipt of orders at end of each fiscal year for all accounts when the appropriation is cancelled.
Dr. 4632.0	Funded Reimbursement Authority Reserved for Receipt of Orders (Balance in account).

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

	Cr. 4582.0	Allotted Funded Reimbursement Authority-Current Period (Balance in account 4632.0).
IF-12.	At end of each fiscal year of appropriations first year to eliminate unused anticipated automatic orders.	
	Dr. 4621.0	Program Annual Anticipated Rest of Year-Automatic (Balance in this Account).
	Cr. 4581.0	Automatic Reimbursement Authority (Balance in Account 4621.0).
IF-13.	At fiscal year-end to move the order execution program from the current fiscal year to the ensuing fiscal year for orders not earned or obligated.	
	Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Amount of unearned/unobligated performable orders accepted).
	Cr. 4581.0	Automatic Reimbursable Authority (Amount of unearned/unobligated automatic orders accepted).
	Cr. 4582.0	Allotted Funded Reimbursement Authority-Current Period (Amount of unearned/unobligated performable specific apportionment orders accepted).
IF-14.	At commencement of the ensuing fiscal year, if the authority to operate in the automatic reimbursable program is granted or if funded reimbursement authority is received on the funding authorization document, then the funding resources are established.	
	Dr. 4621.0	Program Annual Anticipated Rest of Year-Automatic.
		-and-
	Dr. 4632.0	Funded Reimbursement Authority Reserved for Receipt of Orders.
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
IF-15.	To recognize the accrual of a refunds receivable for direct funds.	
	Dr. 4812.0	Undelivered Orders-With Advance-Direct Program (Any amount of outstanding advances not earned).
		-and/or-
	Dr. 4931.0	Accrued Expenditures-Paid-Direct (Any amount of over-payment).
	Cr. 4932.0	Accrued Expenditures-Paid-Refunds Due-Direct.
		-and-
	Dr. 4910.0	Accrued Expenditures-Unpaid-Direct (Amount of refund accrual).
	Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Amount of refund accrual).
		-and-
	Dr. 1315.0	Refunds Receivable-Government (Amount of refund accrual that is pertinent to other Government activities).
		-and/or-
	Dr. 1316.0	Refunds Receivable-Public (Amount of the refund accrual that is pertinent to public vendors, suppliers, contractors or others).
	Cr. 61**.0	Appropriate Direct Mission Expense Account (Amount of the refund accrual that was expensed).
		-and/or-
	Cr. 15**.0	Appropriate Inventory Account (Amount of refund accrual that went into inventory valuation).
		-and/or-
	Cr. 17**.0	Appropriate Fixed Asset Account (Amount of refund accrual that went into fixed asset valuation).

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

IF-16.	To recognize the accrual of a refunds receivable for reimbursable funds.	
	Dr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period
	-and-	
	Dr. 1315.0	Refunds Receivable-Government (Amount of refund accrual that is pertinent to other Government activities).
	-and/or-	
	Dr. 1316.0	Refunds Receivable-Public (Amount of the refund accrual that is pertinent to public vendors, suppliers, contractors or others).
	Cr. 6500.*	Cost of Goods Sold (Amount of the refund accrual that went into cost of sales)
	-and/or-	
	Cr. 15**.0	Appropriate WIP Inventory Account (Amount of refund accrual that went into WIP inventory valuation)
IF-17.	To recognize the collection of a refund to direct funds.	
	Dr. 4932.0	Accrued Expenditures-Paid-Refunds Due-Direct.
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IF-18.	To recognize the collection of a refund to reimbursable funds.	
	Dr. 4942.0	Accrued Expenditures-Paid-Refunds Due-Reimbursable.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IF-19.	To recognize the accrual of a claims receivable for both direct and reimbursable funds. There will be no budgetary impact because too much uncertainty exists to create funds available for use.	
IF-20.	To recognize the collection of a claims receivable to reimbursable funds.	
	Dr. 4942.0	Accrued Expenditures-Paid-Refunds Due-Reimbursable.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IF-21.	To recognize the collection of a claims receivable to direct funds.	
	Dr. 4931.0	Accrued Expenditures-Paid-Direct.
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IF-22.	To reclassify budgetary resources from reimbursable to direct where an order is filled in-house through the provision of services or the issue from inventory and purchase in-kind is not to be made. Certain appropriations may require reprogramming for inventory replacement prior to conversion to direct.	
	Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Performing appropriation).
	Cr. 4941.0	Accrued Expenditures-Paid-Reimbursable (Performing appropriation).
	Dr. 4931.0	Accrued Expenditures-Paid-Direct (Financing appropriation).
	Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Financing appropriation).
	(NOTE: ANCILLARY PROPRIETARY ADJUSTMENTS):	
	Dr. 6500.*	Cost of Goods Sold
	Cr. 1015.*	Undistributed Disbursements
	-and-	
	Dr. 1015.*	Undistributed Disbursements
	Cr. 61**.0	Appropriate Expense Account
	-or-	

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

	Cr. 15**.0	Appropriate Inventory Account
IF-23.	To recognize the funding effect of removal of unobligated reimbursable funds at expiration of the appropriation. This pro-forma should never have to be invoked provided pro forma "IF-21" was properly followed unless any reprogramming authority required for the reclassification is not granted in a timely manner.	
	Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Balance in this account).
	Cr. 4581.0	Automatic Reimbursable Authority (Amount of unobligated reimbursable resources pertinent to automatic orders).
	Cr. 4582.0	Allotted Funded Reimbursable Authority-Current Period (Note: Amount of unobligated reimbursable resources pertinent to funded orders)
IF-24.	After cancellation of the appropriation, the following post closing budgetary entries are authorized.	
	Dr. 4580.1	Allotted Direct Authority-Current Period (Abnormal Balance in account 4611.*).
	Dr. 4582.0	Allotted-Funded Reimbursement Authority-Current Period (Abnormal balance in account 4614.* that is caused by legitimate upward adjustments whether or not passable to customers).
	Dr. 4581.0	Automatic Reimbursement Authority (Abnormal balance in account 4614.* that is caused by legitimate upward adjustments whether or not passable to customers).
	Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Amount of abnormal balance in this account).
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Amount of abnormal balance in this account).
IF-25.	If the upward adjustment of reimbursable orders can be passed on to the customer, then process the normal revenue/receivable/cost of goods sold pro formas. If not, then reclassify the funding requirement from reimbursable to direct as shown below.	
	Dr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable (Amount of abnormal balance in account 4614.* pertinent to unexpected and unliquidated order costs that cannot be passed to customers).
	Dr. 4941.0	Accrued Expenditures-Paid-Reimbursable (Amount of abnormal balance in account 4614.* pertinent to unexpected liquidated order costs that cannot be passed to customers).
	Cr. 4582.0	Allotted-Funded Reimbursement Authority-Current Period (Abnormal balance that was in account 4614.* pertinent to specifically apportioned orders that cannot be passed on to customers).
	Cr. 4581.0	Automatic Reimbursement Authority (Abnormal balance that was in account 4614.* pertinent to automatic orders that cannot be passed on to customers).
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Amount of write-down of accounts 4581.0 + 4582.0).
	Cr. 4931.0	Accrued Expenditures-Paid-Direct (Amount of write-down of accounts 4581.0 + 4582.0 that is pertinent to liquidated order cost increases).
		-and-
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct (Amount of write-down of accounts 4581.0 + 4582.0 that is pertinent to unliquidated order cost increases).
IOR-01a.	Receipt and acceptance of a customer order-funded-without an accompanying advance. For adjustment downward, reverse the entries.	
	Dr. 4232.0	Unfilled Customer Orders-Without Advance-Specific Apportionment-Funded.
	Cr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

(NOTE: FOR DBOF IGNORE THE NEXT DEBIT/CREDIT ENTRIES. ALSO, IF NO FUNDED REIMBURSEMENT AUTHORITY (FRA) REMAINS AVAILABLE, THEN IGNORE THIS ENTRY FOR ALL APPROPRIATIONS.)

Dr. 4632.0      Funded Reimbursement Authority Reserved for Receipt of Orders.  
 Cr. 4614.\*      Uncommitted/Unobligated Allotment-Reimbursable-Current period.

IOR-01b.      Receipt and acceptance of a customer order-funded-with an accompanying advance. For adjustment downward, reverse the entries. There must also be SGL entries made to the unearned revenue and funds with Treasury accounts simultaneously.

Dr. 4234.0      Unfilled Customer Orders-With Advance-Funded.  
 Cr. 4222.0      Customer Orders Accepted-Funded.

(NOTE: FOR DBOF IGNORE THE NEXT DEBIT/CREDIT ENTRIES. ALSO, IF NO FRA REMAINS AVAILABLE, THEN IGNORE THIS ENTRY FOR ALL APPROPRIATIONS.)

Dr. 4632.0      Funded Reimbursement Authority Reserved for Receipt of Orders.  
 Cr. 4614.\*      Uncommitted/Unobligated Allotment-Reimbursable-Current Period.

IOR-02a.      Receipt of and acceptance of a customer order-automatic-without an accompanying advance. For adjustments downward, reverse the entries.

Dr. 4231.0      Unfilled Customer Orders-Without Advance-Automatic Apportionment.  
 Cr. 4221.0      Customer Orders Accepted-Automatic Apportionment.  
 -and-

Dr. 4621.0      Program Annual Anticipated Rest of Year Automatic.  
 Cr. 4614.\*      Uncommitted/Unobligated Allotment-Reimbursable-Current Period.

IOR-02b.      Receipt of and acceptance of a customer order-automatic-with an accompanying advance. For adjustments downward, reverse entries. There must also be SGL entries made to the unearned revenue and funds with Treasury accounts simultaneously.

Dr. 4233.0      Unfilled Customer Orders-With Advance-Automatic Apportionment.  
 Cr. 4221.0      Customer Orders Accepted-Automatic Apportionment.  
 Dr. 4621.0      Program Annual Anticipated Rest of Year-Automatic.  
 Cr. 4614.\*      Uncommitted/Unobligated Allotment-Reimbursable-Current Period.

IOR-03.      This entry has been deleted. For guidance in handling open allotment orders, see Table 4-4, IPAR-57.

IOR-04.      Recognition of previously written unearned/unobligated customer orders from the previous fiscal year. Use entries only if the authority to continue to participate in the automatic order program is granted or if funded reimbursable authority is received to allow continued participation. For those orders with an accompanying advance, there must also be SGL update to the funds with Treasury and unearned revenue accounts.

Dr. 4231.0      Unfilled Customer Orders-Without Advance-Automatic Apportionment.  
 -or-

Dr. 4232.0      Unfilled Customer Orders-Without Advance-Specific Apportionment-Funded.  
 -or-

Dr. 4233.0      Unfilled Customer Orders-With Advance-Automatic Apportionment.  
 -or-

Dr. 4234.0      Unfilled Customer Orders-With Advance-Specific Apportionment-Funded.  
 Cr. 4221.0      Customer Orders Accepted-Automatic Apportionment.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

	Cr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded.
IRE-01a.	Recognition of funded reimbursement earning for orders without accompanying advances. (NOTE: Not for use by DBOF)	
	Dr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded.
	Cr. 4232.0	Unfilled Customer Orders-Without Advance-Specific Apportionment-Funded.
IRE-01b.	Recognition of Funded Reimbursement Earning for Orders With Advances. (NOTE: Not for use by DBOF)	
	Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded.
	Cr. 4234.0	Unfilled Customer Orders-With Advance-Specific Apportionment-Funded.
IRE-02a.	Recognition of automatically apportioned reimbursement earning for orders with accompanying advance. (NOTE: THIS ACCOUNT IS FOR ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA USE.)	
	Dr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment.
	Cr. 4231.0	Unfilled Customer Orders-Without Advance-Automatic Apportionment.
IRE-02b.	Recognition of automatically apportioned reimbursement earning for orders without accompanying advance. (NOTE: THIS ACCOUNT IS ALSO FOR ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA USE.)	
	Dr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment.
	Cr. 4233.0	Unfilled Customer Orders-With Advance-Automatic Apportionment.
IRE-03.	Recognition of funded reimbursement earning simultaneously with order receipt without accompanying advance. (NOTE: NOT FOR USE BY THE ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA).	
	Dr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded.
	Cr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded.
	-and-	
	Dr. 4632.0	Funded Reimbursement Authority Reserved for Receipt of Orders.
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
IRE-04.	Recognition of funded reimbursement earning simultaneously with order receipt and with accompanying advance. (NOTE: NOT FOR USE BY THE ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA).	
	Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded.
	Cr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded.
	-and-	
	Dr. 4632.0	Funded Reimbursement Authority Reserved for Receipt of Orders.
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
IRE-05.	Recognition of automatic reimbursement earning simultaneously with order receipt without accompanying advance. (NOTE: ALSO FOR ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA USE.)	
	Dr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment.
	Cr. 4221.0	Customer Orders Accepted-Automatic Apportionment.
	-and-	
	Dr. 4621.0	Program Annual Anticipated Rest of Year-Automatic.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
IRE-06.	Recognition of funded reimbursable earning and order receipt without accompanying advance but simultaneously with collection. (NOTE: NOT FOR USE BY THE ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA).	
	Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded.
	Cr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded.
	-and-	
	Dr. 4632.0	Funded Reimbursement Authority Reserved for Receipt of Orders.
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
IRE-07.	Recognition of automatic reimbursement earning and order receipt without accompanying advance but simultaneously with collection. (NOTE: ALSO FOR ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA USE.)	
	Dr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment.
	Cr. 4221.0	Customer Orders Accepted-Automatic Apportionment.
	-and-	
	Dr. 4621.0	Program Annual Anticipated Rest of Year-Automatic.
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
IRE-08.	Recognition of the general ledger effect on reimbursements earned of transfers of accounts receivable to the DFAS-IN for assistance in collection-automatic-performing site. (NOTE: ALSO FOR ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA USE.)	
	Dr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment.
	Cr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment.
IRE-09.	Recognition of the general ledger effect on reimbursements earned of transfers of accounts receivable to the DFAS-IN for assistance in collection-specific at the performing site. (NOTE: NOT FOR USE BY THE ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA).	
	Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded.
	Cr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded.
IRE-10.	Recognition of the general ledger effect at DFAS-IN activity for accounts receivable transferred to DFAS-IN, automatic reimbursement.	
	Dr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment.
	Cr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment.
IRE-11.	Recognition of the general ledger effect at DFAS-IN activity for accounts receivable transferred to DFAS-IN-funded reimbursement.	
	Dr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded.
	Cr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded.
IRE-12.	Recognition of the general ledger effect at DFAS-IN activity for collection of an accounts receivable transferred to DFAS-IN-automatic reimbursement.	
	Dr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment.
	Cr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment.
IRE-13.	Recognition of the general ledger effect at DFAS-IN activity for collection of an accounts receivable transferred to DFAS-IN-funded reimbursement.	
	Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded.
	Cr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

IRE-14.	Recognition at the DFAS-IN activity of the write-off of an uncollectible accounts receivable transferred in-automatic reimbursement.	
	Dr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment.
	Cr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment.
	-and-	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4931.0	Accrued Expenditures-Paid-Direct.
IRE-15.	Recognition at the DFAS-IN activity of the write-off of an uncollectible accounts receivable transferred in-funded reimbursement.	
	Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded.
	Cr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded.
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct-Authority-Current Period.
	Cr. 4931.0	Accrued Expenditures-Paid-Direct.
IRE-16.	Recognition of the general ledger effect at DFAS-IN activity for return to transferrer for write-off of an uncollectible accounts receivable automatic reimbursement.	
	Dr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment.
	Cr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment.
IRE-17.	Recognition of the general ledger effect at DFAS-IN activity for return to transferrer for write-off of an uncollectible accounts receivable funded reimbursement	
	Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded.
	Cr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded.
IRE-18.	Recognition at the original transferrer level of accounts receivable returned from DFAS-IN for write-off automatic reimbursement. (NOTE: ALSO FOR USE BY THE ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA.)	
	Dr. 4221.0	Customer Orders Accepted-Automatic Apportionment.
	Cr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment.
	-or-	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4930.0	Accrued Expenditures-Paid-Direct.
IRE-19.	Recognition at the original transferrer level of accounts receivable returned from DFAS-IN for write-off funded reimbursement. (NOTE: NOT FOR USE BY THE ARMY DBOF SUPPLY MANAGEMENT BUSINESS AREA.)	
	Dr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded.
	Cr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded.
	-and-	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4930.0	Accrued Expenditures-Paid-Direct.
IBC-01.	Funded reimbursable accounts receivable collection	
	Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded (Amount of Collection).
	Cr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded (Amount of Collection).
	-and-	
	Dr. 1014.*	Undistributed Collections (Amount of collection).

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

	Cr. 131*.0	Appropriate Accounts Receivable Account (Amount of collection).
IBC-02.	Automatic reimbursable accounts receivable collection.	
	Dr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment (Amount of Collection).
	Cr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment (Amount of Collection).
	Dr. 1014.*	Undistributed Collections (Amount of collection).
	Cr. 131*.0	Appropriate Accounts Receivable Account (Amount of collection).
IBC-03.	Funded reimbursable accounts receivable collection from unfilled orders status.	
	Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded (Amount of collection).
	Cr. 4232.0	Unfilled Customer Orders-Without Advance-Specific Apportionment-Funded (Amount of Collection).
		-and/or-
	Cr. 4234.0	Unfilled Customer Orders-With Advance-Specific Apportionment-Funded (Amount received not to exceed (NTE) earnings).
		-and-
	Dr. 231*.0	Appropriate Advances From Others (If applicable and NTE earnings).
	Dr. 1014.*	Undistributed Collections (Amount of collection).
	Cr. 5*00.0	Appropriate Revenue Account (Amount of revenue earned.)
IBC-04.	Automatic reimbursable accounts receivable collection from unfilled orders status.	
	Dr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment (Amount of Collection).
	Cr. 4231.0	Unfilled Customer Orders-Without Advance-Automatic Apportionment (Amount of Collection).
		-and/or-
	Cr. 4233.0	Unfilled Customer Orders-With Advance-Automatic Apportionment (Amount of earnings).
		-and-
	Dr. 231*.0	Appropriate Advances From Others Account (If Applicable NTE earnings).
	Dr. 1014.*	Undistributed Collections (Amount of collection).
	Cr. 5*00.0	Appropriate Revenue Account (Amount of revenue earned).
IBC-05.	Funded reimbursable accounts receivable collection from previously unrecognized orders status.	
	Dr. 4632.0	Funded Reimbursement Authority Reserved for Receipt of Orders (Amount of Collection).
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period Amount of Collection).
		-and-
	Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded (Amount of Collection).
	Cr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded (Amount of Collection).
		-and-
	Dr. 1014.*	Undistributed Collections (Amount of collection).
	Cr. 5*00.0	Appropriate Revenue Account (Amount of collection).

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

IBC-06.	Automatic reimbursable collection from previously unrecognized orders status.	
	Dr. 4621.0	Program Annual Anticipated Rest of Year-Automatic (Amount of Collection).
	Cr. 4614.*	Uncommitted/Unobligated Allotment- Reimbursable-Current Period (Amount of Collection).
	-and-	
	Dr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment (Amount of Collection).
	Cr. 4221.0	Customer Orders Accepted-Automatic Apportionment (Amount of Collection).
	-and-	
	Dr. 1014.*	Undistributed Collections (Amount of collection).
	Cr. 5*00.0	Appropriate Revenue Account (Amount of collection).
IBC-07.	Collection of unearned revenue coincident with an automatic order accepted for performance.	
	Dr. 4233.0	Unfilled Customer Order-With Advance-Automatic Apportionment.
	Cr. 4221.0	Customer Orders Accepted-Automatic Apportionment.
	-and-	
	Dr. 1014.*	Undistributed Collections (Amount of advance received).
	Cr. 231*.0	Appropriate Advances From Others Account (Amount of advance received).
IBC-08.	Collection of unearned revenue coincident with a funded order accepted for performance.	
	Dr. 4234.0	Unfilled Customer Order-With Advance-Specific Apportionment-Funded (Amount of advance received).
	Cr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded (Amount of advance received).
	-and-	
	Dr. 1014.*	Undistributed Collections (Amount of advance received).
	Cr. 231*.0	Appropriate Advances From Others Account (Amount of advance received).
IC-01.	To commit direct funds.	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4710.0	Commitments Outstanding-Direct.
IC-02.	To commit reimbursable funds.	
	Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
	Cr. 472*.0	Commitments Outstanding-Reimbursable.
IC-03.	To adjust direct commitments upward prior to obligation (For decrease, reverse entry).	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4710.0	Commitments Outstanding-Direct.
IC-04.	To adjust reimbursable commitments upward prior to obligation (For decrease adjustment, reverse entry).	
	Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
	Cr. 472*.0	Commitments Outstanding-Reimbursable.
IC-05.	Adjusting entry prior to FY cut-off (That is, at closing to eliminate direct commitments outstanding for expiring accounts).	
	Dr. 4710.0	Commitments Outstanding-Direct.
	Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

IC-06. Adjusting entry prior to FY cut-off (That is, at closing to eliminate reimbursable commitments outstanding for expiring accounts).

Dr. 472\*.0 Commitments Outstanding-Reimbursable.  
 Cr. 4614.\* Uncommitted/Unobligated Allotment-Reimbursable-Current Period.

IOB-01. Obligate a direct commitment at the same amount.

Dr. 4710.0 Commitments Outstanding-Direct.  
 Cr. 4811.0 Undelivered Orders-Without Advance-Direct Program.

NOTE: IF AN ADVANCE IS SUBSEQUENTLY PAID

Dr. 4811.0 Undelivered Orders-Without Advance-Direct Program.  
 Cr. 4812.0 Undelivered Orders-With Advance-Direct Program.  
 -and-

Dr. 141\*.0 Appropriate Outstanding Advance Account.  
 Cr. 1015.\* Undistributed Disbursements.

IOB-02. Obligate a reimbursable commitment at the same amount.

Dr. 472\*.0 Commitments Outstanding-Reimbursable.  
 Cr. 4821.0 Undelivered Orders-Without Advance-Reimbursable Program.

NOTE: IF AN ADVANCE IS SUBSEQUENTLY PAID:

Dr. 4821.0 Undelivered Orders-Without Advance-Reimbursable Program  
 Cr. 4822.0 Undelivered Orders-With Advance-Reimbursable Program  
 -and-

Dr. 141\*.0 Appropriate Outstanding Advance Account.  
 Cr. 1015.\* Undistributed Disbursements.

IOB-03. Direct obligation in excess of commitment.

Dr. 4710.0 Commitments Outstanding-Direct.  
 Dr. 4611.0 Uncommitted/Unobligated Allotment-Direct Authority-Current Period.  
 Cr. 4811.0 Undelivered Orders-Without Advance-Direct Program.

NOTE: IF AN ADVANCE IS SUBSEQUENTLY PAID:

Dr. 4811.0 Undelivered Orders-Without Advance-Direct Program.  
 Cr. 4812.0 Undelivered Orders-With Advance-Direct Program.  
 -and-

Dr. 141\*.0 Appropriate Outstanding Advance Account.  
 Cr. 1015.\* Undistributed Disbursements.

IOB-04. Reimbursable obligation in excess of commitment.

Dr. 472\*.0 Commitments Outstanding-Reimbursable.  
 Dr. 4614.\* Uncommitted/Unobligated Allotment-Reimbursable-Current Period.  
 Cr. 4821.0 Undelivered Orders-Without Advance-Reimbursable Program.

NOTE: IF AN ADVANCE IS SUBSEQUENTLY PAID:

Dr. 4821.0 Undelivered Orders-Without Advance-Reimbursable Program.  
 Cr. 4822.0 Undelivered Orders-With Advance-Reimbursable Program.  
 -and-

Dr. 141\*.0 Appropriate Outstanding Advance Account.  
 Cr. 1015.\* Undistributed Disbursements.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

IOB-05.	Direct obligation for less than commitment with excess unneeded.	
	Dr. 4710.0	Commitments Outstanding-Direct.
	Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4811.0	Undelivered Orders-Without Advance-Direct Program.
	NOTE: IF AN ADVANCE IS SUBSEQUENTLY PAID:	
	Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program.
	Cr. 4812.0	Undelivered Orders-With Advance-Direct Program.
	-and-	
	Dr. 141*.0	Appropriate Outstanding Advance Account.
	Cr. 1015.*	Undistributed Disbursements.
IOB-06.	Reimbursable obligation for less than commitment with excess unneeded.	
	Dr. 472*.0	Commitments Outstanding-Reimbursable.
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
	Cr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program.
	NOTE: IF AN ADVANCE IS SUBSEQUENTLY PAID:	
	Dr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program.
	Cr. 4822.0	Undelivered Orders-With Advance-Reimbursable Program.
	-and-	
	Dr. 141*.0	Appropriate Outstanding Advance Account.
	Cr. 1015.*	Undistributed Disbursements.
IOB-07.	Direct obligation not previously committed.	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4811.0	Undelivered Orders-Without Advance-Direct Program.
	NOTE: IF AN ADVANCE IS SUBSEQUENTLY PAID:	
	Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program.
	Cr. 4812.0	Undelivered Orders-With Advance-Direct Program.
	-and-	
	Dr. 141*.0	Appropriate Outstanding Advance Account.
	Cr. 1015.*	Undistributed Disbursements.
IOB-08.	Reimbursable obligation not previously committed.	
	Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
	Cr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program
	NOTE IF AN ADVANCE IS SUBSEQUENTLY PAID:	
	Dr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program.
	Cr. 4822.0	Undelivered Orders-With Advance-Reimbursable Program.
	-and-	
	Dr. 141*.0	Appropriate Outstanding Advance Account.
	Cr. 1015.*	Undistributed Disbursements.
IOB-09.	Recovery of direct funds associated with defaulted contract or are fused MILSTRIP requisition irrespective of whether funds would still be available normally.	
	Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program.
	-and/or-	

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

Dr. 4812.0	Undelivered Orders-With Advance-Direct Program (Amount of advances outstanding associated with the defaulted contract).
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	-and-
Dr. 4330.0	Funds generated from Recoveries/Deobligations of prior year funds (if prior-year funds).
Cr. 4321.0	Actual recoveries of prior year obligation-Direct (if prior year funds). (If any advances were associated with the defaulted contract.)
Dr. 1316.0	Refunds Receivable-Public (Amount outstanding advance).
Cr. 1412.0	Advances to Contractors and Suppliers (Amount of outstanding advance).
	-and-
Dr. 4910.0	Accrued Expenditures-Unpaid-Direct (Amount of outstanding advances).
Cr. 4932.0	Accrued Expenditures-Paid-Refunds Due-Direct (Amount of outstanding advances).
IOB-10. Recovery of reimbursable funds associated with Defaulted Contract or Refused MILSTRIP Requisition irrespective of whether funds would still be available normally.	
Dr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program.
Dr. 4822.0	Undelivered Orders-With Advance-Reimbursable Program (Amount of any outstanding advances associated with the defaulted contract).
Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
	-and-
Dr. 4330.0	Funds generated from Recoveries/Deobligations of prior year funds
Cr. 4322.0	Actual recoveries of prior year obligation-Reimbursable Program (if prior year funds) if any advances were associated with the defaulted contract.
Dr. 1316.0	Refunds Receivable-Public (Amount of outstanding advance).
Cr. 1412.0	Advances to Contractors and Suppliers (Amount of outstanding advance).
	-and-
Dr. 4910.0	Accrued Expenditures Paid-Unpaid-Direct (Amount of outstanding advances).
Cr. 4932.0	Accrued Expenditures-Refunds Due-Direct (Amount of outstanding advances).
IOB-11. Obligation actions associated with a reimbursable order that was filled in-house from inventory or services provided initially from direct funding sources. If reimbursement is to a performing appropriation different from the financing appropriation then a customer/ vendor relationship must exist and be handled as a normal reimbursement.	
Dr. 4614.*	Uncommitted/unobligated Allotment-Reimbursable-Current Period.
Dr. 4941.0	Accrued Expenditures-Paid-Reimbursable.
Dr. 4931.0	Accrued Expenditures-Paid-Direct.
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
IOB-12. Field activity receives and PAYS billing for purchases or contracts financed by "Special Open Allotment" resources. The paying activity has no budgetary authority in these transactions and must use the following extraordinary SGL entries.	
Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program (Total amount of payment even though this account winds up within abnormal balance).
Dr. 4931.0	Accrued Expenditures-Paid-Direct (Total amount of payment).
Dr. 1015.*	Undistributed Disbursements.
Cr. 1012.*	Funds Disbursed.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

IBA-01.	Accrual of unpaid direct undelivered orders without accompanying advance for the amount obligated.
Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program.
Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IBA-02.	Accrual of unpaid reimbursable undelivered orders without accompanying advance for the amount obligated.
Dr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program.
Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IBA-03.	Accrual of unpaid direct undelivered orders without accompanying advance for amount greater than obligation.
Dr. 4611.0	Uncommitted/Unobligated Allotment Authority-Direct Authority-Current Period.
Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program.
Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IBA-04.	Accrual of unpaid reimbursable undelivered orders without accompanying advance for amount greater than obligation.
Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
Dr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program.
Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IBA-05a.	Accrual of unpaid direct undelivered orders without an accompanying advance for amount less than obligation with excess not needed.
Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program.
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IBA-05b.	Accrual of direct undelivered orders with an accompanying advance for amount less than obligation with excess unneeded.
Dr. 4812.0	Undelivered Orders-With Advance-Direct program (Total Obligated).
Cr. 4932.0	Accrued Expenditures Paid-Refunds Due-Direct Amount that advance exceeds accrual).
Cr. 4931.0	Accrued Expenditures-Paid-Direct (Amount of Accrual).
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct-Current Period (Amount that advance exceeds accrual).
IBA-06a.	Accrual of unpaid reimbursable undelivered orders without accompanying advance for amount less than obligated with excess unneeded. See IBA-06b below for handling advances involved.
Dr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program (Total Amount obligated for the transaction).
Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Amount that obligation exceeded actual accrual).
Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable (Amount of actual accrual).
IBA-06b.	Accrual of reimbursable undelivered orders with an accompanying advance for amount less than obligation with excess unneeded.
Dr. 4822.0	Undelivered Orders-With Advance-Reimbursable Program (Total Obligated).
Cr. 4942.0	Accrued Expenditures Paid-Paid-Refunds Due-Reimbursable (Amount that advance exceeds accrual).
Cr. 4941.0	Accrued Expenditures-Paid-Reimbursable (Amount of Accrual).

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** Continued

	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Amount that advance exceeds accrual).
IBA-07.	Accrual of unpaid direct funds from commitment for amount committed.	
	Dr. 4710.0	Commitments Outstanding-Direct.
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IBA-08.	Accrual of unpaid reimbursable funds from commitment for amount committed.	
	Dr. 472*.0	Commitments Outstanding-Reimbursable.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IBA-09.	Accrual of unpaid direct funds from commitment for amount greater than commitment.	
	Dr. 4710.0	Commitments Outstanding-Direct.
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IBA-10.	Accrual of unpaid reimbursable funds from commitment for amount greater than commitment. Would also normally require adjustments to order valuation.	
	Dr. 472*.0	Commitments Outstanding-Reimbursable.
	Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IBA-11.	Accrual of unpaid direct funds from commitment for amount less than committed with excess unneeded.	
	Dr. 4710.0	Commitments Outstanding-Direct.
	Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IBA-12.	Accrual of unpaid reimbursable from commitment for amount less than committed with excess not needed. Would also normally require adjustments to order valuation.	
	Dr. 472*.0	Commitments Outstanding-Reimbursable.
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IBA-13.	Accrual of unpaid uncommitted/unobligated direct funds.	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IBA-14.	Accrual of unpaid uncommitted/unobligated reimbursable funds.	
	Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IBA-15.	Accrual of refunds receivable direct when transaction has been obligated.	
	Dr. 4910.0	Accrued Expenditures-Unpaid-Direct (Amount of refund accrual).
	Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Amount of refund accrual).
IBA-16.	Accrual of refunds receivable reimbursable when transaction has been obligated.	
	Dr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable (Amount of refund accrual).
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Amount of refund accrual).

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** Continued

IBA-17.	Accrual of refunds receivable direct when transaction has not been obligated. (ABNORMAL CONDITION).
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
Cr. 4932.0	Accrued Expenditures-Refunds Due-Direct.
IBA-18.	Accrual of refunds receivable reimbursable when transaction has not been obligated. (ABNORMAL CONDITION).
Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
Cr. 4942.0	Accrued Expenditures-Refunds Due-Reimbursable.
IBA-19.	Liquidation of refunds receivable direct when refund is collected.
Dr. 4932.0	Accrued Expenditures-Refunds Due-Direct.
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
IBA-20.	Liquidation of refunds receivable reimbursable when refund is collected.
Dr. 4942.0	Accrued Expenditures-Refunds Due-Reimbursable.
Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
IBD-01.	Direct disbursement from accrued expenditure unpaid for the same amount accrued.
Dr. 4910.*	Accrued Expenditure-Unpaid-Direct.
Cr. 4931.*	Accrued Expenditure-Paid-Direct.
IBD-02.	Direct disbursement from accrued expenditure unpaid for more than amount accrued.
Dr. 4910.0	Accrued Expenditure-Unpaid-Direct.
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
Cr. 4931.0	Accrued Expenditure-Paid-Direct.
IBD-03.	Direct disbursement from accrued expenditure unpaid for less than amount accrued and remainder not needed.
Dr. 4910.0	Accrued Expenditure-Unpaid-Direct.
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
Cr. 4931.0	Accrued Expenditure-Paid-Direct.
IBD-04.	Reimbursable disbursement from accrued expenditure unpaid for the amount accrued.
Dr. 492*.0	Accrued Expenditure-Unpaid-Reimbursable.
Cr. 4941.0	Accrued Expenditure-Paid-Reimbursable.
IBD-05.	Reimbursable disbursement from accrued expenditure unpaid for more than the amount accrued.
Dr. 492*.0	Accrued Expenditure-Unpaid-Reimbursable.
Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
Cr. 4941.0	Accrued Expenditure-Paid-Reimbursable.
IBD-06.	Reimbursable disbursement from accrued expenditure unpaid for less than the amount accrued and remainder unneeded.
Dr. 492*.0	Accrued Expenditure-Unpaid-Reimbursable.
Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
Cr. 4941.0	Accrued Expenditure-Paid-Reimbursable.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

IBD-07.	Direct disbursement from undelivered orders for the amount established, both with and without advances.	
Dr. 4812.0	Undelivered Orders-With Advance-Direct Program.	
	-and/or-	
Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program.	
Cr. 4931.0	Accrued Expenditure-Paid-Direct.	
IBD-08.	Direct disbursement from undelivered orders for more than the amount established, both with and without advance.	
Dr. 4812.0	Undelivered Orders-With Advance-Direct Program.	
	-and/or-	
Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program.	
	-and-	
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.	
Cr. 4931.0	Accrued Expenditure-Paid-Direct.	
IBD-09.	Direct disbursement from undelivered orders for less than the amount established with excess unneeded, both with and without advances.	
Dr. 4812.0	Undelivered Orders-With Advance-Direct Program.	
	-and/or-	
Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program.	
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.	
	-and-	
Cr. 4931.0	Accrued Expenditure-Paid-Direct.	
IBD-10.	Reimbursable disbursement from undelivered orders for the amount established, both with and without advances.	
Dr. 4822.0	Undelivered Orders-With Advance-Reimbursable Program.	
	-and/or-	
Dr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program.	
Cr. 4941.0	Accrued Expenditure-Paid-Reimbursable.	
IBD-11.	Reimbursable disbursement from undelivered orders for more than the amount established, both with and without advances.	
Dr. 4822.0	Undelivered Orders-With Advance-Reimbursable Program.	
	-and/or-	
Dr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program.	
	-and-	
Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.	
Cr. 4941.0	Accrued Expenditure-Paid-Reimbursable.	
IBD-12.	Reimbursable disbursement from undelivered orders for less than the amount established with and without advances.	
Dr. 4822.0	Undelivered Orders-With Advance-Reimbursable Program.	
	-and/or-	
Dr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program.	
Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.	
	-and-	
Cr. 4941.0	Accrued Expenditure-Paid-Reimbursable.	

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** Continued

IBD-13.	Direct disbursement from commitment for the amount established.
Dr. 4710.0	Commitments Outstanding-Direct.
Cr. 4931.0	Accrued Expenditure-Paid-Direct.
IBD-14.	Direct disbursement from commitment for more than the amount established.
Dr. 4710.0	Commitments Outstanding-Direct.
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
Cr. 4931.0	Accrued Expenditure-Paid-Direct.
IBD-15.	Direct disbursement from commitment for less than the amount established.
Dr. 4710.0	Commitments Outstanding-Direct.
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Program-Current Period.
Cr. 4931.0	Accrued Expenditure-Paid-Direct.
IBD-16.	Reimbursable disbursement from commitment for the amount established.
Dr. 472*.0	Commitments Outstanding-Reimbursable.
Cr. 4941.0	Accrued Expenditure-Paid-Reimbursable.
IBD-17.	Reimbursable disbursement from commitment for more than the amount established.
Dr. 472*.0	Commitments Outstanding-Reimbursable.
Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
Cr. 4941.0	Accrued Expenditure-Paid-Reimbursable.
IBD-18.	Reimbursable disbursement from commitment for less than the amount established.
Dr. 472*.0	Commitments Outstanding-Reimbursable.
Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
Cr. 4941.0	Accrued Expenditure-Paid-Reimbursable.
IBD-19.	Direct disbursement from uncommitted/unobligated allotment-direct.
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
Cr. 4931.0	Accrued Expenditure-Paid-Direct.
IBD-20.	Reimbursable disbursement from uncommitted/unobligated allotment-reimbursable.
Dr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
Cr. 4941.0	Accrued Expenditure-Paid-Reimbursable.
IBD-21.	Funding impact of processing a transfer for collection using the DFAS-IN "buy out" program.
Dr. 4932.0	Accrued Expenditures-Refunds Due-Direct.
Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
	-and-
Dr. 1015.*	Undistributed Disbursements.
Cr. 1315.0	Refunds Receivable-Government.
	-and/or-
Cr. 1316.0	Refunds Receivable-Public.
IBD-22.	Funding impact of processing a transfer for collection assistance using the DFAS-IN "buy out" program.
Dr. 4942.0	Accrued Expenditures-Refunds Due-Reimbursable.
Cr. 492*.0	Accrued Expenditure-Unpaid-Reimbursable.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** Continued

		-and-
	Dr. 1015.*	Undistributed Disbursements.
	Cr. 1315.0	Refunds Receivable-Government.
		-and/or-
	Cr. 1316.0	Refunds Receivable-Public.
IBD-23.	Funding impact of transferring a previously unobligated refund receivable to DFAS-IN for collection.	
	Dr. 1015.*	Undistributed Disbursements.
	Cr. 1315.0	Refunds Receivable-Government.
		-and/or-
	Cr. 1316.0	Refunds Receivable-Public.
IBD-24.	Funding impact of processing the receipt of a transferred refunds receivable-direct at the DFAS-IN activity level.	
	Dr. 4910.0	Accrued Expenditures-Unpaid-Direct.
	Cr. 4932.0	Accrued Expenditures-Refunds Due-Direct.
IBD-25.	Funding impact of processing the receipt of a transferred refunds receivable reimbursable at the DFAS-IN activity level.	
	Dr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
	Cr. 4942.0	Accrued Expenditures-Refunds Due-Reimbursable.
IBD-26.	Funding impact of the collection of a transferred refunds receivable direct at the DFAS-IN activity level.	
	Dr. 4932.0	Accrued Expenditures-Refunds Due-Direct.
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IBD-27.	Funding impact of the collection of a transferred refunds receivable reimbursable at the DFAS-IN activity level.	
	Dr. 4942.0	Accrued Expenditures-Refunds Due-Reimbursable.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IBD-28.	Funding impact of the absorption of a transferred refunds receivable direct at the DFAS-IN activity level.	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (OA and funds used to write-off the refund receivable).
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct (OA and funds used to write-off the refund receivable).
		-and-
	Dr. 4932.0	Accrued Expenditures-Refunds Due-Direct.
	Cr. 4931.0	Accrued Expenditures-Paid-Direct.
IBD-29.	Funding impact of the absorption of a transferred refunds receivable reimbursable at the DFAS-IN activity level.	
	Dr. 4942.0	Accrued expenditures-Paid-Refunds Due-Reimbursable.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable (To clear up the reimbursable budgetary impact).
IBD-30.	Funding impact at DFAS-IN activity of the return of a transferred refunds receivable direct back to the original transferrer.	
	Dr. 4932.0	Accrued Expenditures-Refunds Due-Direct.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** Continued

	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IBD-31.	Funding impact at DFAS-IN activity of the return of a transferred refunds receivable reimbursable back to the original transferrer.	
	Dr. 4942.0	Accrued Expenditures-Refunds Due-Reimbursable.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IBD-32.	Funding impact at original transferrer activity of the return of a transferred previously obligated refunds receivable direct back to the original transferrer for write-off acceptance of the transfer back:	
	Dr. 4910.0	Accrued Expenditures-Unpaid-Direct.
	Cr. 4932.0	Accrued Expenditures-Refunds Due-Direct.
	WRITING OFF THE REFUND RECEIVABLE:	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4931.0	Accrued Expenditures-Paid-Direct-Current.
	-and-	
	Dr. 4932.0	Accrued Expenditures-Refunds Due-Direct.
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
IBD-33.	Funding impact at original transferrer activity of the return of a transferred previously obligated refunds receivable reimbursable back to the original transferrer for write-off.	
	ACCEPTANCE OF THE TRANSFER BACK:	
	Dr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
	Cr. 4942.0	Accrued Expenditures-Refunds Due-Reimbursable.
	WRITING OFF THE REFUND RECEIVABLE:	
	Dr. 4611.0	Uncommitted Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4931.0	Accrued Expenditures-Paid-Direct (To provide budgetary resources for write-off).
	-and-	
	Dr. 4942.0	Accrued Expenditures-Refunds Due-Reimbursable.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IBD-34.	Funding impact at original transferrer activity of the return of a transferred previously unobligated refunds receivable direct back to the original transferrer for write-off.	
	ACCEPTANCE OF THE TRANSFER BACK:	
	Dr. 4910.0	Accrued Expenditures-Unpaid-Direct.
	Cr. 4932.0	Accrued Expenditures-Refunds Due-Direct
	Writing off the Refund Receivable:	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
	-and-	
	Dr. 4932.0	Accrued Expenditures-Refunds Due-Direct.
	Cr. 4931.0	Accrued Expenditures-Paid-Direct.

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

IBD-35.	Funding impact at original transferrer activity of the return of a transferred previously unobligated refunds receivable reimbursable back to the original transferrer for write-off.	
	ACCEPTANCE OF THE TRANSFER BACK:	
	Dr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
	Cr. 4942.0	Accrued Expenditures-Refunds Due-Reimbursable
	Writing off the Refund Receivable:	
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4931.0	Accrued Expenditures-Paid-Direct.
	-and-	
	Dr. 4942.0	Accrued Expenditures-Refunds Due-Reimbursable.
	Cr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
IBD-36.	Field Activity pays a billing that is financed by special open allotment funds.	
	Dr. 4811.*	Undelivered Orders-Without Advance-Direct (Amount of payment even though this account will now have an abnormal balance locally).
	Cr. 4931.*	Accrued Expenditures-Paid-Direct (Amount of payment).
IR-01.	Recovery of prior-year direct funds from undelivered orders status.	
	Dr. 4811.0	Undelivered Orders-Without Advance-Direct Program.
	-and/or-	
	Dr. 4812.0	Undelivered Orders-With Advance-Direct Program.
	Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct-Current Period. (Total Amount that accounts 4811.* and 4812.* are written down.)
	-and-	
	Dr. 4330.0	Funds Generated from Recoveries/Deobligation of Prior Year Funds.
	Cr. 4321.0	Actual Recoveries of Prior Year Obligations-Direct.
IR-02.	Recovery of prior year reimbursable funds from undelivered orders status.	
	Dr. 4821.0	Undelivered Orders-Without Advance-Reimbursable Program.
	-and/or-	
	Dr. 4822.0	Undelivered Orders-With Advance-Reimbursable Program
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period. (Amount that accounts 4821.0 and 4822.0 are written down).
	-and-	
	Dr. 4330.0	Funds Generated from Recoveries/Deobligation Prior Year Funds.
	Cr. 4322.0	Actual Recoveries of Prior Year Obligations-Reimbursable Program.
IR-03.	Recovery of prior-year direct funds from accrued expenditures-unpaid status.	
	Dr. 4910.0	Accrued Expenditures-Unpaid-Direct Program.
	Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct-Current Period.
	-and-	
	Dr. 211*.0	Appropriate Non-Payroll Funded Liability Account.
	-and/or-	
	Dr. 221*.0	Appropriate Payroll Funded Liability Account.
	Cr. 7400.0	Prior Period Adjustments.
	-and/or-	
	Cr. 15**.0	Appropriate Inventory Account (Amount of over accrual that went into inventory valuation.)

**Table 4-6. Installation Level Budget Execution-Pro Forma Entries** continued

		-and/or-
	Cr. 17**.0	Appropriate Fixed Asset Account (Amount of over accrual that went into fixed asset valuation.)
		-and-
	Dr 4330.0	Funds Generated from Recovery/Deobligation of Prior Year Funds.
	Cr. 4321.0	Actual Recoveries of Prior Year Obligations-Direct.
IR-04.	Recovery of prior-year reimbursable funds from accrued expenditures-unpaid status.	
	Dr. 492*.0	Accrued Expenditures-Unpaid-Reimbursable.
	Cr. 4614.*	Uncommitted/Unobligated Allotment-Reimbursable-Current Period.
		-and-
	Dr. 211*.0	Appropriate Non-Payroll Funded Liability Account.
		-and/or-
	Dr. 221*.0	Appropriate Payroll Funded Liability Account.
	Cr. 7400.0	Prior Period Adjustment.
		-and/or-
	Cr. 154*.0	Appropriate Inventory-WIP Account (Amount of over accrual that went into WIP accounts valuation.)
		-and-
	Dr. 4330.0	Funds Generated from Recovery/Deobligation Prior Year Funds.
	Cr. 4322.0	Actual Recoveries of Prior Year Obligations Reimbursable Program.
IR-05.	Fiscal year-end close out of recovery recognized during the fiscal year. This occurs post-closing at the end of each FY.	
	Dr. 4321.0	Actual Recoveries of Prior Year Obligations- Direct (Balance in account).
	Dr. 4322.0	Actual Recoveries of Prior Year Obligations-Reimbursable (Balance in Account).
	Cr. 4330.0	Funds Generated from Recoveries/Deobligation of Prior Year Funds (Balance in Account).

FOOTNOTE: 1. Entries that may be excluded if the performing and the financing appropriation/OA/ASN are the same since the collection will not be picked up.

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**Table 4-7. Installation Level Proprietary Pro Forma Entries**

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**LEGEND: IPAI= Installation/Activity Expense Accrual Entries,  
IPAR= Installation/Activity Revenue Entries,  
IPC= Installation/Activity Collection Entries,  
IPD= Installation/Activity Disbursement Entries**

IPAE-01.	Month-end accrual for civilian employees expense or accrual of civilian payroll expense prior to payday
Dr. 2221.0	Accrued Annual Leave-Civilian-Unfunded (Amount of Leave used or purchased Non-Army DBOF Depot Maintenance business area)
Dr. 2114.0	Accounts Payable-Public-Noncurrent (Amount of Leave used or purchased Army DBOF Depot Maintenance business area).
Dr. 6111.0	Personnel Compensation Civilian.
Cr. 2211.0	Accrued Payroll-Civilian.
	- and/or-
Cr.1411.0	Travel Advances (Any recoupment of advance pay made to civilian employees incident to OCONUS moves).
Dr. 6113.0	Personnel Benefits-Civilian.
Cr. 2213.0	Accrued Payroll-Civilian-Employer Share-Fringe Benefits.
Dr. 6130.0	Annual Leave (Amount of Leave Earned).
Dr. 6115.0	Benefits for Former Personnel.
Cr. 2221.0	Accrued Annual Leave-Civilian-Unfunded (Non-Army DBOF (Funds) (Leave Earned).
Cr. 2114.0	Accounts Payable-Public-Noncurrent (Army DBOF Depot Maintenance business area) (Leave Earned, Severance Pay (Earned).
Cr. 2993.0	Accrued Civilian Severance Pay-Unfunded (Severance Pay (Earned)
IPAE-02.	Accrual and transfer of month-end civilian payroll expenses encountered to cost of goods sold or accrual & transfer to cost of goods sold of civilian payroll expense recognized just prior to payday.
Dr. 6500.*	Cost of Goods Sold.
Cr. 2211.0	Accrued Payroll-Civilian.
	-and/or-
Cr. 1411.0	Travel Advances (Any recoupment of advance pay made to civilian employees incident to OCONUS moves).
Cr. 2213.0	Accrued Payroll-Civilian Employer Share-Fringe Benefits.
Cr. 2221.0	Accrued Annual Leave-Civilian-Unfunded (Non Army DBOF Funds).
Cr. 2114.0	Accounts Payable-Public-Noncurrent (Army DBOF Depot Maintenance business area).
Cr. 2993.0	Accrued Civilian Severance Pay-Unfunded (Pertinent to public orders only).
IPAE-03.	Accrual and recognition of actual payroll expenses for indirect labor. Used only where cost accounting systems that deal with actual versus standard indirect expense applications are in place.
Dr. 6600.0	Applied Overhead.
Cr. 2211.0	Accrued Payroll-Civilian
	-and/or-
Cr. 1411.0	Travel Advances (Any recoupment of advance pay made to civilian employees incident to OCONUS moves).
Cr. 2213.0	Accrued Payroll-Civilian Employer Share-Fringe Benefits.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPAE-04.	Application at standard rate of indirect labor costs. Used only in areas where actual indirect labor is recognized when incurred and the application of indirect labor costs is made on a standard rate basis.	
	Dr. 6500.*	Cost of Goods Sold.
	-or-	
	Dr. 1541.0	Inventory-Work in Process-In House.
	-and/or-	
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 6600.0	Applied Overhead.
IPAE-05.	Capitalization of month-end accrual for civilian employees payroll expense or capitalization of civilian payroll expense recognized prior to payday.	
	Dr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 1411.0	Travel Advances (Any recoupment of advance pay made to civilian employees incident to OCONUS moves).
	Cr. 2211.0	Accrued Payroll-Civilian.
	Cr. 2213.0	Accrued Payroll-Civilian-Employer Share of Fringe Benefits.
	Cr. 2221.0	Accrued Annual Leave-Civilian-Unfunded (Non-Army DBOF Funds).
	Cr. 2114.0	Accounts Payable-Public-Noncurrent (Army DBOF Depot Maintenance business area).
	Cr. 2993.0	Accrued Civilian Severance Pay-Unfunded (Non-Industrial Fund and on-German National Direct Hire/Japanese master labor contract employees only).
IPAE-06.	Month-end accrual of military personnel expense-reserved for use by DFAS-IN (DCSPER, USARNG, OCAR) or their designee.	
	Dr. 2222.0	Accrued Annual Leave-Military-Unfunded (Leave used or purchased).
	Dr. 6112.0	Personnel Compensation-Military.
	Cr. 2212.0	Accrued Payroll-Military.
	Cr. 1411.0	Travel Advances (Any recoupment of advance pay made to Military personnel incident to OCONUS moves).
	Dr. 6114.0	Personnel Benefits-Military.
	Cr. 2214.0	Accrued Payroll-Military-Employer Share-Fringe Benefits.
	Dr. 6130.0	Annual Leave (Leaved Earned).
	Cr. 2222.0	Accrued Annual Leave-Military-Unfunded (Leave Earned).
IPAE-07.	Accrual and transfer to cost of goods sold of military payroll expenses-payable will be in favor of the military pay appropriation (MPA).	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 2111.2	Accounts Payable-Government-Current
IPAE-08.	Capitalization of month-end accrued military payroll expense-payable will be in favor of the MPA.	
	Dr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 2111.0	Accounts Payable-Government-Current

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPAE-09.	Recognition and accrual of actual indirect military payroll expense. Used only in areas where indirect labor costs are recognized at actual and are applied at standard rates. Payable will be in favor of the MPA.	
	Dr. 6600.0	Applied Overhead.
	Cr. 2111.0	Accounts payable-Government-Current
IPAE-10.	Application of indirect military labor costs based on a standard application rate. Used only in areas where indirect labor costs are recognized at actual and are applied at standard rates.	
	Dr. 1541.0	Inventory-Work in Process-In House.
		-and/or-
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 6600.0	Applied Overhead.
IPAE-11.	Accrue military payroll expense prior to payment	
	Dr. 6112.0	Personnel Compensation-Military.
	Cr. 2212.0	Accrued Payroll-Military.
	Cr. 1411.0	Travel Advances (Any recoupment of advance pay made to Military Personnel incident to OCONUS moves).
	Dr. 6114.0	Personnel Benefits-Military.
	Cr. 2214.0	Accrued Payroll-Military-Employer Share-Fringe Benefits.
	Dr. 6130.0	Annual Leave.
	Cr. 2222.0	Accrued Annual Leave-Military-Unfunded.
IPAE-12.	Accrual and transfer to cost of goods sold of military payroll expense-payable will be in favor of the prior to payday MPA.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-13.	Capitalization of military payroll expenses recognized just prior to payment-payable will be in favor of the MPA.	
	Dr. 1541.0	Inventory-Work in Process-In House.
		-or-
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-14.	Accrual of benefits for former personnel.	
	Dr. 6115.0	Benefits for Former Personnel.
	Cr. 2111.0	Accounts Payable-Government-Current
		-and/or-
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-15.	Accrual of expenses for travel and transportation of persons payable within the Federal Government.	
	Dr. 6116.0	Travel and Transportation of Persons.
	Cr. 2111.0	Accounts Payable-Government-Current.
IPAE-16.	Accrual and transfer to cost of goods sold of expenses for travel and transportation of persons payable within the Federal U.S. Government.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 2111.0	Accounts Payable-Government-Current

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

IPAE-17.	Capitalization of travel and transportation of person expense payable within U.S. Government.	
	Dr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Dr. 1721.0	Construction in Progress-In House.
IPAE-18.	Cr. 2111.0	Accounts Payable-Government-Current
	Accrual of expenses for travel and transportation of persons payable outside of the Federal Government.	
	Dr. 1316.0	Refunds Receivable-Public (Amount of advance that remains unearned at settlement).
	Dr. 6116.0	Travel and Transportation of Persons.
IPAE-19.	Cr. 1411.0	Travel Advances (If applicable).
	Cr. 2113.0	Accounts Payable-Public-Current.
	Accrual and transfer to cost of goods sold of expenses for travel and transportation of persons payable outside the Federal U.S. Government.	
	Dr. 6500.*	Costs of Goods Sold.
IPAE-20.	Dr. 1316.0	Refunds Receivable-Public (Amount of Advance that remains Unearned at Settlement).
	Cr. 1411.0	Travel Advances (If applicable).
	Cr. 2113.0	Accounts Payable-Public-Current
	Capitalization of expenses for travel and transportation of persons payable outside the Federal Government.	
IPAE-21.	Dr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Dr. 1721.0	Construction in Progress-In House.
	Dr. 1316.0	Refunds Receivable-Public (Amount of advance that remains unearned at settlement).
IPAE-22.	Cr. 1411.0	Travel Advances (If applicable).
	Cr. 2113.0	Accounts Payable-Public-Current
	Accrual of expenses for travel and transportation of persons due to proved claims for reimbursement received.	
	Dr. 6116.0	Travel and Transportation of Persons.
IPAE-23.	Cr. 2920.0	Contingent Liabilities.
	-or-	
	Cr. 2115.0	Claims Payable.
	Accrual and transfer to cost of goods sold of expenses for travel and transportation of persons approved reimbursement claims.	
IPAE-24.	Dr. 6500.*	Cost of Goods Sold.
	Cr. 2115.0	Claims Payable.
	Accrual of expenses for transportation of things payable within the Federal Government.	
	Dr. 6117.0	Transportation of Things.
IPAE-25.	Cr. 2111.0	Accounts Payable-Government-current
	Accrual and transfer to cost of goods sold of expenses for transportation of things payable within the Federal Government.	
	Dr. 6500.*	Cost of Goods Sold.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-25.	Capitalization of expenses for transportation of things payable within the Federal Government.	
	Dr. 1510.0	Inventory for Agency Operations.
	-or-	
	Dr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-26.	Accrual of expenses for transportation of things payable outside the Federal Government.	
	Dr. 6117.0	Transportation of Things.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-27.	Accrual and transfer to cost of goods sold of expense for transportation of things payable outside the Federal Government.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-28.	Capitalization of expenses for transportation of things payable outside the Federal Government.	
	Dr. 1510.0	Inventory for Agency Operations.
	-or-	
	Dr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-29.	Accrual of expenses for rent, communications and utilities payable within the Federal Government.	
	Dr. 6118.0	Rent, Communications and Utilities.
	Cr. 2111.0	Accounts Payable-Government current
IPAE-30.	Accrual and transfer to cost of goods sold of expenses for rent, communications and utilities payable within the Federal Government.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-31.	Capitalization of expenses for rent, communications and utilities payable within the Federal Government.	
	Dr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-32.	Accrual of expenses for rent, communications and utilities payable outside the Federal Government.	
	Dr. 6118.0	Rent, Communications and Utilities.
	Cr. 2113.0	Accounts Payable-Public-Current

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

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IPAE-33.	Accrual and transfer to cost of goods sold of expenses for rent, communications and utilities payable outside the Federal Government. Dr. 6500.*      Cost of Goods Sold. Cr. 2113.0      Accounts Payable-Public-Current.
IPAE-34.	Capitalization of expenses for rent, communications and utilities payable outside the Federal Government. Dr. 1541.0      Inventory-Work in Process-In House. -or- Dr. 1721.0      Construction in Progress-In House. Cr. 2113.0      Accounts Payable-Public-Current.
IPAE-35.	Accrual of expenses for printing and reproduction payable within the Federal Government. Dr. 6119.0      Printing and Reproduction. Cr. 2111.0      Accounts Payable-Government- Current.
IPAE-36.	Accrual and transfer to cost of goods sold of-Current expenses for printing and reproduction payable within the Federal Government. Dr. 6500.*      Cost of Goods Sold. Cr. 2111.0      Accounts Payable-Government-Current
IPAE-37.	Capitalization of expenses for printing and reproduction payable within the Federal Government. Dr. 1541.0      Inventory-Work in Process-In House -or- Dr. 1721.0      Construction in Progress-In House. Cr. 2111.0      Accounts Payable-Government-Current
IPAE-38.	Accrual of expenses for printing and reproduction payable outside the Federal Government. Dr. 6119.0      Printing and Reproduction. Cr. 2113.0      Accounts Payable-Public-Current.
IPAE-39.	Accrual and transfer to cost of goods sold of expenses for printing and reproduction payable outside the Federal Government. Dr. 6500.*      Cost of Goods Sold. Cr. 2113.0      Accounts Payable-Public-Current.
IPAE-40.	Capitalization of expenses for printing and reproduction payable outside the Federal Government. Dr. 1541.0      Inventory-Work in Process-In House -or- Dr. 1721.0      Construction in Progress-In House. Cr. 2113.0      Accounts Payable-Public-Current
IPAE-41.	Accrual of expenses for other services payable within the Federal Government. Dr. 6120.0      Other Services. Cr. 2111.0      Accounts Payable-Government-Current
IPAE-42.	Accrual and transfer to cost of goods sold of expenses for other services payable within the Federal Government. Dr. 6500.*      Cost of Goods Sold. Cr. 2111.0      Accounts Payable-Government-Current

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

IPAE-43.	Capitalization of expenses for other services payable within the Federal Government.	
	Dr. 1510.0	Inventory for Agency Operations.
	-or-	
	Dr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-44.	Accrual of expenses for other services payable outside the Federal Government.	
	Dr. 6120.0	Other Services.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-45.	Accrual and transfer to cost of goods sold of expenses for other services payable outside the Federal Government.	
	Dr. 6500.*	Cost of Goods Sold
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-46.	Capitalization of expenses for other services payable outside the Federal Government.	
	Dr. 1510.0	Inventory for Agency Operations.
	-or-	
	Dr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-47.	Accrual of expenses for supplies and materiels payable within the Federal Government.	
	Dr. 6121.0	Supplies and Materiel.
	Cr. 1415.0	Advances to Government Agencies and Funds (If Applicable).
	-and/or-	
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-48.	Accrual and transfer to cost of goods sold of expenses for supplies and materiels payable within the Federal Government.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-49.	Capitalization of expenses for supplies and materiels payable within the Federal Government.	
	Dr. 1544.0	Inventory-Work in Process-Government Furnished Materiel.
	-or-	
	Dr. 1724.0	Construction in Progress-Government Furnished Materiel.
	Cr. 1415.0	Advances to Government Agencies and Funds.
	-and/or-	
	Cr. 2111.0	Accounts Payable-Government-current
IPAE-50.	Accrual of expenses for supplies and materiels payable outside the Federal Government.	
	Dr. 6121.0	Supplies and Materiel.
	Cr. 1412.0	Advances to Contractors and Suppliers.
	-and/or-	
	Cr. 2113.0	Accounts Payable-Public-Current.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPAE-51.	Accrual and transfer to cost of goods sold of expenses for supplies and materials payable outside the Federal Government.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1412.0	Advances to Contractors and Suppliers.
		-and/or-
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-52.	Capitalization of expenses for supplies and materiel payable outside the Federal Government.	
	Dr. 1544.0	Inventory-Work in Process-Government Furnished Materiel.
		-or-
	Dr. 1724.0	Construction in Progress-Government Furnished Materiel.
	Cr. 1412.0	Advances to Contractors and Suppliers.
		-and/or-
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-53.	Accrual of expenses for equipment (not capitalized) payable within the Federal Government.	
	Dr. 6122.0	Equipment (Not Capitalized).
	Cr. 1415.0	Advances to Government Agencies and Funds.
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-54.	Accrual and transfer to cost of goods sold of expenses for equipment (not capitalized) payable within the Federal Government.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 2111.0	Accounts Payable-Government-current
IPAE-55.	Capitalization of expenses for equipment (not capitalized) payable within the Federal Government.	
	Dr. 1544.0	Inventory-Work in Process-Government Furnished Materiel.
		-or-
	Dr. 1724.0	Construction in Progress-Government Furnished Materiel.
	Cr. 14150	Advances to Government Agencies and Funds (If applicable).
	Cr. 2111.0	Accounts Payable-Government-current
IPAE-56.	Accrual of expenses for equipment (not capitalized) payable within the Federal Government.	
	Dr. 6122.0	Equipment (Not Capitalized).
	Cr. 1415.0	Advances to Government Agencies and Funds (If Applicable).
	Cr. 2111.0	Accounts Payable-Government-current
IPAE-57.	Accrual and transfer to cost of goods sold of expenses for equipment (not capitalized) payable within the Federal Government.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1415.0	Advances to Government Agencies and Funds.
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-58.	Capitalization of expenses for equipment (not capitalized) payable outside the Federal Government.	
	Dr. 1544.0	Inventory-Work in Process-Government Furnished Materiel.
	Dr. 1724.0	Construction in Progress-Government Furnished Materiel.
	Cr. 1415.0	Advances to Government Agencies and Funds.
	Cr. 2111.0	Accounts Payable-Government-Current

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

IPAE-59.	Accrual of expenses for grants, subsidies, and contributions.	
	Dr. 6123.0	Grants, Subsidies, and Contributions.
	Cr. 1413.0	Advances to Grantees.
	Cr. 1414.0	Advances-All Others-Public.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-60.	Accrual and transfer to cost of goods sold of expenses for grants, subsidies, and contributions.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1413.0	Advances to Grantees.
	Cr. 1414.0	Advances-All Others-Public.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-61.	Accrual of expenses for insurance, claims and indemnities.	
	Dr. 6124.0	Insurance, Claims and Indemnities.
	Cr. 1450.0	Prepayments (If Applicable)
		-or-
	Cr. 2113.0	Accounts Payable-Public-Current.
		-or-
	Cr. 2115.0	Claims Payable.
IPAE-62.	Accrual of expenses for depreciation of equipment for periodic recording.	
	Dr. 6125.0	Depreciation of Equipment
	Cr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1819.0	Accumulated Depreciation on Assets under Capital Lease.
	Cr. 1839.0	Accumulated Amortization on ADP Software
IPAE-63.	Accrual and transfer to cost of goods sold or to miscellaneous receipts appropriations of expenses for depreciation of equipment for periodic recording. Applicable to Army DBOF Depot Maintenance business area and public sector orders for other appropriations only.	
	Dr. 3231.0	Transfer Out to Government Agencies Without Reimbursement.
	Dr. 6500.*	Cost of Goods Sold (Army DBOF business areas)
	Cr. 1769.0	Accumulated Depreciation on Military Equipment.
	Cr. 1819.0	Accumulated Depreciation on Assets Under Capital Lease.
	Cr. 1839.0	Accumulated Amortization on ADP Software.
IPAE-64.	Capitalization of expenses for depreciation of equipment for periodic recording.	
	Dr. 1541.0	Inventory-Work in Process-in House.
		-or-
	Dr. 1721.0	Construction in Progress-In House,
	Cr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1819.0	Accumulated Depreciation on Assets Under Capital Lease.
	Cr. 1839.0	Accumulated Amortization on ADP Software.
IPAE-65.	Accrual of expenses for real property depreciation.	
	Dr. 6126.0	Depreciation of Real Property
	Cr. 1739.0	Accumulated Depreciation on Buildings
	Cr. 1749.0	Accumulated Deprecation on Other Structures and Facilities.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

IPAE-66.	Accrual and transfer to cost sold of goods or to miscellaneous receipt appropriations of expenses for real property depreciation. Applicable to Army DBOF Depot Maintenance business area and public sector orders for other appropriations only.	
	Dr. 3231.0	Transfer-Out to Other Government Agencies Without Reimbursement.
	Dr. 6500.*	Cost of Goods Sold (Army DBOF business areas).
	Cr. 1739.0	Accumulated Depreciation on Buildings.
	Cr. 1749.0	Accumulated Depreciation on Other Structures and Facilities.
IPAE-67.	Capitalization of expenses for real property depreciation.	
	Dr. 1541.0	Inventory-Work in Process-In House
	-or-	
	Dr. 1721.0	Construction in Progress-In house
	Cr. 1739.0	Accumulated Depreciation on Buildings
	Cr. 1749.0	Accumulated Depreciation on Other Structures and Facilities
IPAE-68.	Accrual of expenses for depletion of natural resources.	
	Dr. 6127.0	Depletion of Natural Resources.
	Cr. 1849.0	Allowance for Depletion.
IPAE-69.	Accrual of expenses for amortization of leasehold improvements and other intangible assets.	
	Dr. 6128.0	Amortization of Leasehold Improvements and Other Intangible Assets
	Cr. 1829.0	Accumulated Amortization of Leasehold Improvements.
IPAE-70.	Accrual and transfer to cost of goods sold of expenses or to miscellaneous receipt appropriations for amortization of leasehold improvements and other intangible assets. Applicable to Army DBOF Depot Maintenance business area and public sector orders for other appropriations only.	
	Dr. 3231.0	Transfer Out to Other U.S. Government Agencies Without Reimbursement
	Dr. 6500.*	Cost of Goods Sold (Army DBOF business areas).
	Cr. 1829.0	Accumulated Amortization of Leasehold Improvements.
IPAE-71.	Capitalization of expenses for amortization of leasehold improvements and other intangible assets.	
	Dr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 1829.0	Accumulated Amortization of Leasehold Improvements
IPAE-72.	Accrual of expenses for bad debts. All appropriations even though the expense is unfunded. This account pertains to refunds, claims or loans receivable and to accounts receivable as they become part of the cost of sales when accrued.	
	Dr. 6129.0	Bad Debts (Applicable to Public Refunds, Claims or Loans Receivable only).
	Dr. 6500.*	Cost of Goods Sold (Applicable to Accounts Receivable in Performing Appropriations).
	Cr. 1319.0	Allowance for Loss on Accounts Receivable (Amount of charge to 6500.* plus amount of charge to 6129.0 that is pertinent to Refunds).
	Cr. 1359.0	Allowance for Loss-Loans Receivable (Amount of charge to 6129.0 that is pertinent to Loans).
IPAE-74.	Accrual of expense for interest payable within the Federal Government.	
	Dr. 6330.0	Other Interest Expenses.
	Cr. 2111.0	Accounts Payable-Government-Current
	Cr. 1611.0	Federal Securities-Unamortized Premium or Discount.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPAE-75.	Accrual of interest expense payable outside the Federal Government. OSD does not currently allow for accrual of interest expense except at time of payment and then from funds available at time of payment.	
	Dr. 6330.0	Other Interest Expenses.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-76.	Receipt of approved request for progress payment or cost reimbursement payment.	
	Dr. 1722.0	Construction in Progress-Contractor.
	Cr. 2113.0	Accounts Payable-Public-Current.
	-or-	
	Dr. 1723.0	Construction in Progress-Other Government Activities.
	Cr. 2111.0	Accounts Payable-Government-Current
	-or-	
	Dr. 1542.0	Inventory-Work in Process-Contractor.
	Cr. 2113.0	Accounts Payable-Public-Current.
	-or-	
	Dr. 1543.0	Inventory-Work in Process-Other Government Activities.
	Cr. 2111.0	Accounts Payable-Government-Current
IPAE-77.	Recognition of costs of previously capitalized assets sold to other U.S. Government activities or the public and entering cost of goods sold (that is, authorized for reimbursement).	
	Dr. 1**9.0	Appropriate allowance/depreciation/amortization or depletion account.
	Dr. 6500.*	Cost of Goods Sold (Book value of asset).
	Cr. 1510.0	Inventory for Agency Operations.
	-or-	
	Cr. 1541.0	Inventory-Work in Process-In House.
	-or-	
	Cr. 1721.0	Construction in Progress-In House.
IPAE-78.	Recognition of an over-charge levied by another U.S. Government agency or the public. Write down of inventory or expense account(s) and the establishment of appropriate receivable(s).	
	Dr. 1315.0	Refunds Receivable-Government.
	-or-	
	Dr. 1316.0	Refunds Receivable-Public.
	Cr. 15**.0	Appropriate Inventory Account.
	-and/or-	
	Cr. 17**.0	Appropriate Fixed Asset Account.
	-and/or-	
	Cr. 61**.0	Appropriate Expense Account.
IPAE-79.	Recognition of a liability that is not expected to be settled within the next 12 months.	
	Dr. 15**.0	Appropriate Inventory Account.
	-or-	
	Dr. 17**.0	Appropriate Fixed Asset Account.
	-or-	
	Dr. 61**.0	Appropriate Expense Account.
	Cr. 2112.0	Accounts Payable-Government-Noncurrent.
	-or-	
	Cr. 2114.0	Accounts Payable-Public-Noncurrent.

**Table 4-7. Installation Level Proprietary Pro Forma Entries**Continued

IPAE-80.	Recognition of current months billing for telephone service.	
	Dr. 6500.*	Cost of Goods Sold (Individual subscribers portion of phone bill).
	Dr. 6118.0	Rent, Communications and Utilities (Installation Portion of Telephone Billing).
	Dr. 1313.0	Accounts Receivable-Public-Current (Individual Subscribers Portion of Telephone Billing).
	Cr. 2113.0	Accounts Payable-Public-Current (Total Bill).
	Cr. 5200.*	Revenue from Service Provided (Individual subscribers portion of phone bill).
IPAE-81.	Recognition and accrual of approved claim for damage involving transportation of household goods occurring in a prior period.	
	Dr. 7400.0	Prior Period Adjustment.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAE-82.	Recognition of severance pay expenses incurred.	
	Dr. 6111.0	Personnel Compensation-Civilian.
	Cr. 2114.0	Accounts Payable-Public-Noncurrent (Army DBOF Depot Maintenance business area and Indirect Hire German Nationals & Japanese Master Labor Contractors).
	Cr. 2993.0	Accrued Civilian Severance Pay-Unfunded (All Other).
IPAE-83.	Recognition of cost of sales and revenue when recouping unfunded expenses from public sector customers. <b>-Financing Appropriation-</b>	
	Dr. 3231.0	Transfer-out to Government agencies without reimbursement (Amount of unfunded expenses).
	Dr. 1313.0	Accounts receivable-Public-Current (net Sales).
	Dr. 6500.*	Cost of Goods Sold (Costs net of unfunded expenses).
	Cr. 211*.0	Appropriate Accounts Payable-Current Account (Gross Payable).
		-and-
	Cr. 15**.0	Appropriate Inventory Account-(Net Sales).
		-and-
	Cr. 17**.0	Appropriate Fixed Asset Account-(net sales).
	Cr. 17*9.0	Appropriate Fixed Asset Allowance Account (Unfunded Expenses).
	Cr. 5*00.*	Appropriate Revenue Account <b>Miscellaneous Receipt Account-</b>
	Cr. 15*9.0	Appropriate Inventory Allowance Account (Unfunded Expense).
	<b>-- MISCELLANEOUS RECEIPT ACCOUNT--</b>	
	Dr. 1313.0	Accounts Receivable-public-Current (Amount of expenses).
	Cr. 3610.0	Uncollected Revenue-General Fund- Miscellaneous Receipts (Amount of unfunded expenses).
IPAR-01.	Sale of building at book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt)
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
		-and-
	Dr. 1739.0	Accumulated Depreciation on Buildings
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equals Dr. to 1313).
	Cr. 1730.0	Buildings
IPAR-02.	Sale of building at more than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equals Dr. to 1313).
	Dr. 1739.0	Accumulated Depreciation on Buildings
	Cr. 1730.0	Buildings
	Cr. 7110.0	Gains on Disposition of Assets
IPAR-03.	Sale of building at less than book value not authorized for reimbursement	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equals Dr. to 1313).
	Dr. 1739.0	Accumulated Depreciation on Buildings
	Dr. 7210.0	Losses on Disposition of Assets
	Cr. 1730.0	Buildings
IPAR-04.	Sale of other structures and facilities at book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Financing or Controlling Appropriation) (Equals Dr. to 1313).
	Dr. 1749.0	Accumulated Depreciation on Other Structures and Facilities
	Cr. 1740.0	Other Structures and Facilities
IPAR-05.	Sale of other structures and facilities at more than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equals Dr. to 1313).
	Dr. 1749.0	Accumulated Depreciation on Other Structures and Facilities
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1740.0	Other Structures and Facilities
IPAR-06.	Sale of other structures and facilities at less than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equals Dr. to 1313).
	Dr. 1749.0	Accumulated Depreciation on Other Structures and Facilities
	Dr. 7210.0	Losses on Disposition of Assets (Financing or Controlling Appropriation).
	Cr. 1740.0	Other Structures and Facilities
IPAR-07.	Sale of equipment at book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts. -and-
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equals Dr. to 1313.).
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 176*.0	Appropriate Equipment Account
IPAR-08.	Sale of equipment at more than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts. -and-
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equals Dr. to 1313.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 176*.0	Appropriate Equipment Account
	Cr. 7110.0	Gains on Disposition of Assets
IPAR-09.	Sale of equipment at less than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts. -and-
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equals Dr. to 1313.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Dr. 7210.0	Losses on Disposition of Assets
	Cr. 176*.0	Appropriate Equipment Account
IPAR-10.	Sale of leasehold improvements at book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts. -and-
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equals Dr. to 1313.)
	Dr. 1829.0	Accumulated Amortization of Leasehold Improvements
	Cr. 1820.0	Leasehold Improvements (Financing or Controlling Appropriation).
IPAR-11.	Sale of leasehold improvements at more than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts. -and-
	Dr. 3231.0	Transfers-Out to Government Agencies without Reimbursement (Equals Dr. to 1313.)
	Dr. 1829.0	Accumulated Amortization of Leasehold Improvements
	Cr. 1820.0	Leasehold Improvements (Financing or Controlling Appropriation).
	Cr. 7110.0	Gains on Disposition of Assets
IPAR-12.	Sale of leasehold improvements at less than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts. -and-

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equals Dr. to 1313.)
	Dr. 1829.0	Accumulated Amortization of Leasehold Improvements
	Dr. 7210.0	Losses on Disposition of Assets
	Cr. 1820.0	Leasehold Improvements
IPAR-13.	Sale of automated data processing software at book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-(Miscellaneous Receipts).
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equal Dr. to 1313.)
	Dr. 1839.0	Accumulated Amortization on ADP Software
	Cr. 1830.0	Automatic Data Processing Software
IPAR-14.	Sale of ADP software at more than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-(Miscellaneous Receipts.)
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equal Dr. to 1313.)
	Dr. 1839.0	Accumulated Amortization on ADP Software
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1830.0	Automatic Data Processing Software
IPAR-15.	Sale of ADP software at less than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equal Dr. to 1313.)
	Dr. 1839.0	Accumulated Amortization on ADP Software
	Dr. 7210.0	Losses on Disposition of Assets
	Cr. 1830.0	Automatic Data Processing Software
IPAR-16.	Sale of other natural resources at book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equal Dr. to 1313.)
	Dr. 1849.0	Allowance for Depletion
	Cr. 1840.0	Other Natural Resources
IPAR-17.	Sale of other natural resources at more than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equal Dr. to 1313.)

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Dr. 1849.0	Allowance for Depletion
	Cr. 1840.0	Other Natural Resources (Financing or Controlling Appropriation).
	Cr. 7110.0	Gains on Disposition of Assets
IPAR-18.	Sale of other natural resources at less than book value not authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipt).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Equal to 1313.0-Dr.)
	Dr. 1849.0	Allowance for Depletion
	Dr. 7210.0	Losses on Disposition of Assets
	Cr. 1840.0	Other Natural Resources
IPAR-19.	Sale of building at book value authorized for reimbursement	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	-or-	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book Value of Asset).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equals Cr. to 5100.*).
	Dr. 1739.0	Accumulated Depreciation on Buildings.
	Cr. 1730.0	Buildings.
IPAR-20.	Sale of building at more than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book Value of Asset).
	-and-	
	Cr. 7110.0	Gains on Disposition of Assets (Excess of debit to accounts 131*.* over credit to account 5100.*).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equals Cr. to 5100.*).
	Dr. 1739.0	Accumulated Depreciation on Buildings.
	Cr. 1730.0	Buildings.
IPAR-21.	Sale of building at less than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Dr. 7210.0	Losses on Disposition of Assets.
	Cr. 5100.*	Revenue from Goods Sold (Book value of Asset).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1739.0	Accumulated Depreciation on Buildings.
	Cr. 1730.0	Buildings.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPAR-22.	Sale of other structures and facilities at book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
IPAR-23.	Sale of other structures and facilities at more than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book value of Asset).
	Cr. 7110.0	Gains on Disposition of Assets (Excess of debit to accounts 131*.* over the credit to account 5100.*).
	-and-	
IPAR-24.	Sale of other structures and facilities at less than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Dr. 7210.0	Losses on Disposition of Assets (Excess of credit to account 5100.* in relation to debits to accounts 131*.0).
	Cr. 5100.*	Revenue from Goods Sold (Book value of Asset).
	-and-	
IPAR-25.	Sale of equipment at book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
IPAR-26.	Sale of equipment at more than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Cr. 7110.0	Gains on Disposition of Assets (Excess of debit to accounts 131*. * over the credit to account 5100.*).
		-and-
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1769.0	Accumulated Depreciation on Equipment.
	Cr. 176*.0	Appropriate Equipment Account.
IPAR-27.	Sale of equipment at less than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
		-or-
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Dr. 7210.0	Losses on Disposition of Assets (Excess of credit to account 5100.* over debits to accounts 131*. *).
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
		-and-
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Cr. 176*.0	Appropriate Equipment Account.
IPAR-28.	Sale of leasehold improvements at book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
		-or-
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
		-and-
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1829.0	Accumulated Amortization on Leasehold Improvements.
	Cr. 1820.0	Leasehold Improvements.
IPAR-29.	Sale of leasehold improvements at more than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
		-or-
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 7110.0	Gains on Disposition of Assets (Excess of debits to accounts 131*. * over credit to account 5100.*).
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
		-and-
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1829.0	Accumulated Amortization of Leasehold Improvements.
	Cr. 1820.0	Leasehold Improvements.
IPAR-30.	Sale of leasehold improvements at less than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
		-or-
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Dr. 7210.0	Losses on Disposition of Assets (Excess of credit to account 5100.3 over debits to accounts 131*. *).
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
		-and-

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1829.0	Accumulated Amortization on Leasehold Improvements.
	Cr. 1820.0	Leasehold Improvements.
IPAR-31.	Sale of ADP software at book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1839.0	Accumulated Amortization on Automatic Data Processing Software.
	Cr. 1830.0	Automatic Data Processing Software.
IPAR-32.	Sale of ADP software at more than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
	Cr. 7110.0	Gains on Disposition of Assets (Excess of debits to accounts 131*.* over credits to account 5100.*.)
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1839.0	Accumulated Amortization on Automatic Data Processing Software.
	Cr. 1830.0	Automatic Data Processing Software.
IPAR-33.	Sale of ADP software at less than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Dr. 7210.0	Losses on Disposition of Assets (Excess of credit to account 5100.* over debits to accounts 131*.*0).
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1839.0	Accumulated Amortization on ADP Software.
	Cr. 1830.0	Automatic Data Processing Software.
IPAR-34.	Sale of other natural resources at book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*)
	Dr. 1849.0	Allowance for Depletion.
	Cr. 1840.0	Other Natural Resources.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPAR-35.	Sale of other natural resources at more than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
	Cr. 7110.0	Gains on Disposition of Assets (Excess of debits to accounts 131*.0 over credit to account 5100.*).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1849.0	Allowance for Depletion.
	Cr. 1840.0	Other Natural Resources.
IPAR-36.	Sale of other natural resources at less than book value authorized for reimbursement.	
	Dr 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Dr. 7210.0	Losses on Disposition of Assets (Excess of credit to account 5100.* over debits to accounts 131*.*).
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1849.0	Allowance for Depletion.
	Cr. 1840.0	Other Natural Resources.
IPAR-37.	Sale of acquired collateral at book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1919.0	Allowance for Loss on Acquired Collateral.
	Cr. 1910.0	Acquired Collateral.
IPAR-38.	Sale of acquired collateral at more than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
	Cr. 7110.0	Gains on Disposition of Assets (Excess of debits to accounts 131*.0 over credit to account 5100.*)
	-and-	
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1919.0	Allowance for Loss on Acquired Collateral.
	Cr. 1910.0	Acquired Collateral.
IPAR-39.	Sale of acquired collateral at less than book value authorized for reimbursement.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Dr. 1311.0	Accounts Receivable-Government-Current
	Dr. 7210.0	Losses on Disposition of Assets (Excess of credit to account 5100.* over debits to accounts 131**.*).
	Cr. 5100.*	Revenue from Goods Sold (Book value of asset).
		-and-
	Dr. 6500.*	Cost of Goods Sold (Equal Cr. to 5100.*).
	Dr. 1919.0	Allowance for Loss on Acquired Collateral.
	Cr. 1910.0	Acquired Collateral
IPAR-40.	Recognize revenue from a sale of goods to another government agency.	
	Dr. 2311.0	Unearned Revenue-Advances from Government Agencies and Funds (If Appropriate).
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5100.*	Revenue from Goods Sold.
IPAR-41.	Recognize revenue from a sale of goods to non-Federal customers.	
	Dr. 2312.0	Unearned Revenue-Advances from the Public (If Appropriate).
	Dr. 1313.0	Accounts Receivable-Public-Current.
	Cr. 5100.*	Revenue from Goods Sold.
IPAR-42.	Recognize revenue from a sale of services to another government agency.	
	Dr. 2311.0	Unearned Revenue-Advances from Government Agencies and Funds (If Appropriate)
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 5200.0	Revenue from Services Provided.
IPAR-43.	Recognize revenue from a sale of services to the public.	
	Dr. 2312.0	Unearned Revenue-Advances from the Public (If Appropriate).
	Dr. 1313.0	Accounts Receivable-Public-Current.
	Cr. 5200.0	Revenue from Services Provided.
IPAR-44.	Recognize overcharges and establish receivable from other Federal sources for overpayments.	
	Dr. 1315.0	Refunds Receivable-Government.
	Cr. 15**.0	Appropriate Inventory Account.
		-or-
	Cr. 17**.0	Appropriate Fixed Asset Account.
		-or-
	Cr. 61**.0	Appropriate Expense Account.
IPAR-45.	Recognize overcharges and establish receivable from non-Federal activities or persons.	
	Dr. 1316.0	Refunds Receivable-Public.
	Cr. 15**.0	Appropriate Inventory Account
		-or-
	Cr. 17**.0	Appropriate Fixed Asset Account.
		-or-
	Cr. 61**.0	Appropriate Expense Account(s).

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPAR-46.	Revenue due to donations from authorized acceptance, from non-Federal sources of payments in cash, or in-kind to cover travel and/or subsistence expenses of employees and other authorized donations.	
	Dr. 1014.*	Undistributed Collections.
	Cr. 5600.0	Donated Revenue.
IPAR-47.	Recognition of payment for utilities or the liability accrual prior to payment and the establishment of the associated refunds receivable from tenant activities.	
	<b>-if handled as refunds-</b>	
	Dr. 6118.0	Rent, Communications and Utilities.
	Dr. 1315.0	Refunds Receivable-Government-Current.
	-or-	
	<b>-if handled as reimbursable-</b>	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Dr. 6500.0	Cost of Goods Sold.
	Cr. 5200.0	Revenue from Services Provided.
	-and-	
	<b>-irrespective of whether refund or reimbursable-</b>	
	Cr. 1015.*	Undistributed Disbursements.
	-or-	
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAR-48.	Establishment of non-current accounts receivable based on expectation that these receivables will not be settled within the next twelve months.	
	Dr. 1312.0	Accounts Receivable-Government-Noncurrent.
	-or-	
	Dr. 1314.0	Accounts Receivable-Public-Noncurrent (Highly Unlikely to be Encountered Legitimately).
	Cr. 5100.0	Revenue from Goods Sold.
	-or-	
	Cr. 5200.*	Revenue from Services Provided.
IPAR-49.	Reclassification of accounts receivable from non-current to current status (that is, from not expected to be collected within the next 12 calendar months to expected to be collected within the next 12 months).	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	-or-	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	Cr. 1312.0	Accounts Receivable-Government-Noncurrent.
	-or-	
	Cr. 1314.0	Accounts Receivable-Public-Noncurrent (Highly Unlikely to Be Encountered Legitimately).
IPAR-50.	Recognition of billing specifically for telephone service.	
	<b>-If handled as refunds-</b>	
	Dr. 6118.0	Rent, Communications and Utilities (Installation Portion of Billing).
	Dr. 1315.0	Refunds Receivable-Government-Current (Non installation Portion of Billing).
	<b>-or if handled as reimbursable-</b>	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Dr. 6500.0	Cost of Goods Sold.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Cr. 5200.0	Revenue from Services Provided.
		<b>-irrespective of handling-</b>
	Cr. 2113.0	Accounts Payable-Public-Current.
IPAR-51.	Recognize foreign currency losses experienced by the U.S. Army-Restricted to DFAS-IN.	
	Dr. 7293.0	Other Miscellaneous Losses.
	Cr. 1015.*	Undistributed Disbursements.
IPAR-52.	Foreign currency gains experienced by the U.S. Army-Restricted to DFAS-IN.	
	Dr. 1014.*	Undistributed Collections.
	Cr. 7193.0	Other Miscellaneous Gains.
IPAR-53.	Establish miscellaneous receipt revenue due in from receivable determined to be late for settlement.	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IPAR-54.	Write off of previously established receivables and claims after following all DA procedures for collecting amounts.	
	Dr. 1319.0	Allowance for Loss on Accounts Receivable.
		-or-
	Dr. 6129.0	Bad Debts Expense.
	Cr. 131*.0	Appropriate Receivable Account.
		-or-
	Cr. 1320.0	Claims Receivable-Public.
IPAR-55.	Write down of revenue coincident with expiration of unobligated orders.	
		<b>-PERFORMING APPROPRIATION-</b>
	Dr. 5100.0	Revenue from Goods Sold (Amount that SGL accounts 4251.0, 4252.0, 4253.0 and 4254.0 are written down that is pertinent to goods sold).
	Dr. 5200.0	Revenue from Services Provided (Amount that SGL accounts 4251.0, 4252.0, 4253.0 and 4254.0 are written down that is pertinent to services provided).
	Cr. 1014.*	Undistributed Collections (Amount that accounts 4253.0 and 4254.0 are written down).
	Cr. 131*.*	Appropriate Receivable Account (Amount that accounts 4251.0 and 4252.0 are written down).
		<b>-MISCELLANEOUS RECEIPTS ACCOUNTS-</b>
	Dr. 131*.*	Appropriate Receivable account (Amount accounts 4251.0 and 4252.0 written down in the performing appropriation).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts (As above).
IPAR-56.	Creating and controlling open allotment receivables.	
		<b>-OPEN ALLOTMENT APPROPRIATION AND OA-</b>
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement.
	Cr. 5200.0	Revenue from Services Provided
		-and-
	Dr. 61**.*	Appropriate Operating/Program Expense.
		-and/or-
	Dr. 6500.0	Cost of Goods Sold (Amount of expenses encountered filling same order that are pertinent to the portion of the order filled from performer's own specific direct funds budgetary resources for the same appropriation/OA).

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

Cr. 2***.0	Appropriate Liability Account (As above).
	-and/or-
Cr. 15**.0	Appropriate Inventory Account (As above).
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period
Cr. 4910.0	Accrued Expenditures-Unpaid-Direct (Amount of the open allotment budgetary resources consumed locally in filling order.)
	<b>-MISCELLANEOUS RECEIPT APPROPRIATION AND HOST OA-</b>
Dr. 1313.0	Accounts Receivable-Public-Current
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts (As above).
	<b>-CENTRAL SITE FISCAL OFFICE-</b>
	<b>-CREATE AND RECLASSIFY FUND AVAILABILITY AND ORDER PERFORMANCE AS INDICATED BELOW-</b>
Dr. 4251.0	Reimbursements Earned Uncollected-Automatic Apportionment.
Cr. 4221.0	Customer Orders Accepted-Automatic (As above).
	-and-
Dr. 4621.0	Program Annual Anticipated Rest of Year Automatic.
Cr. 4941.0	Accrued Expenditures-Paid-Reimbursable (As above).
	-and-
Dr. 4931.0	Accrued Expenditures-Paid-Direct.
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct-Current Period (As above).
	-and-
Dr. 1014.*	Undistributed Collections (Balance in account).
Dr. 1313.0	Accounts Receivable-Public-Current.
	-and/or-
Dr. 1311.2	Accounts Receivable-U.S. Government-Current.
Cr. 3220.0	Transfers-In from Others Without Reimbursement
	-and-
Dr. 6500.0	Cost of Goods Sold (Amount that account 4940.0 is credited).
Cr. 6112.0	Personnel Compensation-Military.
	-and-
Cr. 6114.0	Personnel Benefits-Military.
	-or-
Cr. 61**.0	Other Operations/Program Expense Account (Amount of decrease to any capital inventory accounts carried under the open allotment/ OA appropriation).
	<b>-WHEN COLLECTION OCCURS-</b>
	<b>-COLLECTING DO-</b>
	<b>-OPEN ALLOTMENT APPROPRIATION AND OA-</b>
Dr. 1011.*	Funds Collected (Amount Collected).
Cr. 1014.*	Undistributed Collections (As above).
	<b>-MISCELLANEOUS RECEIPT ACCOUNT AND HOST OA-(USE OPERATING AGENCY 90 IF COLLECTION IS NONLOCAL)-</b>
Dr. 1011.*	Funds Collected (Amount collected).
Cr. 1014.*	Undistributed Collections (As above).
	<b>-ORDER PERFORMING ACTIVITY-</b>
	<b>-OPEN ALLOTMENT APPROPRIATION AND OA-</b>
	<b>-NO ACTION TO BE TAKEN ON PERFORMER'S TRIAL BALANCE OTHER THAN THE DO EN IF COLLECTION WAS LOCAL.-</b>
	<b>-MISCELLANEOUS RECEIPTS ACCOUNT AND HOST OA-</b>
Dr. 1014.*	Undistributed Collections (Amount collected).
Cr. 131*.*	Appropriate Receivable Account (As above).

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

	-and-
Dr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts.
<b>-CENTRAL SITE FISCAL OFFICE-</b>	
<b>-OPEN ALLOTMENT APPROPRIATION AND OA-</b>	
Dr. 1014.*	Undistributed Collections (Balance in this Account for combined DA trial balance including prior month open allotment manager's designee trial balance).
Cr. 131*.*	Appropriate Receivable Account (Statistically distributed as indicated above).
	-and-
Dr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment (Amount SGL account 1014.* debited).
Cr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment (As above).
IPAR-57.	To recognize the receivables pertinent to incomplete work in progress (WIP) or construction in progress (CIP) projects where the performer is authorized to bill the customer prior to completion.
Dr. 131*.0	Appropriate Accounts Receivable Account
Cr. 2994.0	Progress Billings to others.
IPAR-58.	To recognize the collection resulting from the billing(s) issued above.
Dr. 1014.*	Undistributed Collections.
Cr. 131*.0	Appropriate Accounts Receivable Account.
Cr. 2994.0	Progress Billings to others.
IPAR-59.	When the project is completed and shipped or delivered to the customer.
Dr. 2994.0	Progress Billings to others.
Dr. 154*.2	Appropriate Inventory-Work in Process Progress Payments Received Account (Balance in a account).
Dr. 6500.0	Cost of Goods Sold (Amount of credit to account 154*.0).
Dr. 131*.0	Appropriate Accounts Receivable Account (Difference between the credit to account 154*.0 and debit to accounts 154*.1 and 2).
Cr. 5100.0	Revenue from Goods Sold (Amount of credit to account 154*.0).
Cr. 154*.0	Appropriate Inventory-Work in Process Account (Balance in account).
IPC-01.	Collection of accounts receivable-government-(1) current and (2) noncurrent (for cash collection of receivables through non-DO related Government Officers. See IPC 68.)
Dr. 1014.*	Undistributed Collections.
Cr. 1311.0	Accounts Receivable-Government-Current
	or
Cr. 1312.0	Accounts Receivable-Government-Noncurrent.
IPC-02.	Combined with IPC-01.
IPC-03.	Redesignation of accounts receivable-government-noncurrent to current status at yearend or other appropriate times.
Dr. 1311.0	Accounts Receivable-Government-Current.
Cr. 1312.0	Accounts Receivable-Government-Noncurrent.
IPC-04.	Collection of accounts receivable-public-current (for cash collection of receivables through non-DO related Government officers see IPC-68).
Dr. 1014.*	Undistributed Collections.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Dr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts (If Appropriate).
	Cr. 1313.0	Accounts Receivable-Public-Current.
		-and-
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts (If Appropriate)
IPC-05.	Early collection of accounts receivable-public-noncurrent (for cash collection of receivables through non-DO related U.S. Government officers see IPC 68).	
	Dr. 1014.*	Undistributed Collections.
	Cr. 1314.0	Accounts Receivable-Public-Noncurrent.
IPC-06.	Redesignation of accounts receivable-public-noncurrent to current status at yearend or other times as appropriate.	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	Cr. 1314.0	Accounts Receivable-Public-Noncurrent.
IPC-07.	Collections of refunds receivable-(1) government and (2) Public (See IPC-68 for cash collection of receivables through non-DO related Government officers).	
	Dr. 1015.*	Undistributed Disbursements.
	Cr. 1315.0	Refunds Receivable-Government.
		-or-
	Cr. 1316.0	Refunds Receivable-Public
IPC-08.	Combined with IPC-07.	
IPC-09.	Collections of claims receivable-public (appropriation reimbursement or recovery of overpayments) (for cash collection of receivables through non-DO related Government officers see IPC-68).	
	Dr. 1014.*	Undistributed Collections (Reimbursable Collections).
		-or-
	Dr. 1015.*	Undistributed Disbursements (Overpayment Collections)
	Cr. 1320.0	Claims Receivable-Public.
IPC-10.	Collections of accounts/claims receivable-public (miscellaneous receipts) (for cash collection of receivables through non-DO related Government officers see IPC-68).	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 1320.0	Claims Receivable-Public (Miscellaneous Receipts).
		-or-
	Cr. 1310.0	Accounts Receivable (Misc. Receipt).
	Dr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts.
	<b>-The following update to financing appropriation accounts must have occurred just prior to or simultaneously with establishing the claims receivable in the miscellaneous receipts account.-</b>	
	Dr. 1**9.0	Appropriate Accumulated Depreciation, Amortization, Allowance or Depletion Account
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Must Equal Cr. to Account 1320.0 in Miscellaneous Receipts)
	Dr. 7210.0	Losses on Disposition of Assets (If Appropriate)
	Cr. 7110.0	Gains on Disposition of Assets (If Appropriate)
	Cr. 1***.0	Appropriate Asset Account
		-or-
	Cr. 61**.0	Appropriate Expense Account

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

IPC-11.	Collections of loans receivable-(1) Government and Public, (2) current and noncurrent.	
	Dr. 1014.*	Undistributed Collections.
	Cr. 1351.0	Loans Receivable-Government- Current.
		-or-
	Cr. 1352.0	Loans Receivable-Government- Noncurrent.
		-or-
	Cr. 1353.0	Loans Receivable-Public-Current
		-or-
	Cr. 1354.0	Loans Receivable-Public-Noncurrent
IPC-12.	Combined with IPC-11.	
IPC-13.	Redesignation of loans receivable-Government-noncurrent to current status at yearend or other appropriate times.	
	Dr. 1351.0	Loans Receivable-Government-Current.
	Cr. 1352.0	Loans Receivable-Government- Noncurrent
IPC-14.	Combined with IPC-11.	
IPC-15.	Combined with IPC-11.	
IPC-16.	Redesignation of loans receivable-public-noncurrent to current status at year-end or other appropriate times. A known application is Homeowner's Assistance Program.	
	Dr. 1353.0	Loans Receivable-Public-Current.
	Cr. 1354.0	Loans Receivable-Public-Noncurrent.
IPC-17.	Cash sale of inventory-raw materiel and supplies at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Financing or Controlling Appropriation). (NOTE: Must equal Dr. to Account 1014.)
	Cr. 1530.0	Inventory-Raw Materiel and Supplies (Financing or Controlling Appropriation).
IPC-18.	Cash sale of inventory-raw materiel and supplies at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
		-and-
	Dr. 7210.0	Losses on Disposition of Assets (Financing or Controlling Appropriation).
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement (Financing or Controlling Appropriation). (NOTE: Must equal Dr. to Account 1014.*).
	Cr. 1530.0	Inventory-Raw Materiel and Supplies (Financing or Controlling Appropriation).
IPC-19.	Cash sale of inventory-raw materiel and supplies at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	Dr. 3231.0	Transfers Out to Government Agencies-Without Reimbursement (Financing or Controlling Appropriation). (NOTE: Must equal Dr. to Account 1014.*.)

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Cr. 7110.0	Gains on Disposition of Assets (Financing or Controlling Appropriation) (NOTE: Net gains or losses realized on the cash sale of assets will be closed out to "results of operations" for the financing or controlling appropriation at the end of the fiscal year.)
	Cr. 1530.0	Inventory-Raw Materiel and Supplies (Financing or Controlling Appropriation).
IPC-20.	Cash sale of inventory for agency operations at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement (Financing or Controlling Appropriation). (NOTE: Must equal Dr. to Account 1014.*.)
	Cr. 1510.0	Inventory for Agency Operations
IPC-21.	Cash sale of inventory for agency operations at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement (Financing or Controlling Appropriation). (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets (Financing or Controlling Appropriation). (NOTE: Net gains or losses realized on the cash sale of assets will be closed out to "results of operations" for the financing or controlling appropriation at the end of the fiscal year.)
	Cr. 1510.0	Inventory for Agency Operations (Financing Or Controlling Appropriation).
IPC-22.	Cash sale of inventory for agency operations at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement (Financing or Controlling Appropriation). (NOTE: Must equal Dr. to Account 1014.*.)
	Cr. 7110.0	Gains on Disposition of Assets (Financing or Controlling Appropriation).
	Cr. 1510.0	Inventory for Agency Operations (Financing or Controlling Appropriation).
IPC-23.	Cash sale of stockpiled materiel and supplies at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement (Financing or Controlling Appropriation). (NOTE: Must equal Dr. to Account 1014.*.)
	Cr. 1570.0	Stockpiled Materiel and Supplies
IPC-24.	Cash sale of stockpiled materials and supplies at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement (Financing or Controlling Appropriation). (NOTE: Must equal Dr. to Account 1014.*.)

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Dr. 7210.0	Losses on Disposition of Assets (Financing or Controlling Appropriation).
	Cr. 1570.0	Stockpiled Materiel and Supplies
IPC-25.	Cash sale of stockpiled materials and supplies at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1570.0	Stockpiled Materiel and Supplies
IPC-26.	Cash sale of land at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Cr. 1710.0	Land (Financing or Controlling Appropriation).
IPC-27.	Cash sale of land at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement (Financing or Controlling Appropriation). (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets (Financing or Controlling Appropriation).
	Cr. 1710.0	Land
IPC-28.	Cash sale of land at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.(NOTE: Must equal Dr. to Account 1014.*)
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1710.0	Land
IPC-29.	Cash sale of buildings at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1739.0	Accumulated Depreciation on Buildings
	Cr. 1730.0	Buildings
IPC-30.	Cash sale of buildings at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets
	Dr. 1739.0	Accumulated Depreciation on Buildings
	Cr. 1730.0	Buildings
IPC-31.	Cash sale of buildings at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets
	Dr. 1739.0	Accumulated Depreciation on Buildings
	Cr. 1730.0	Buildings
IPC-32.	Cash sale of other structures and facilities at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1749.0	Accumulated Depreciation on Other Structures and Facilities
	Cr. 1740.0	Other Structures and Facilities
IPC-33.	Cash sale of other structures and facilities at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets
	Dr. 1749.0	Accumulated Depreciation on Other Structures and Facilities
	Cr. 1740.0	Other Structures and Facilities
IPC-34.	Cash sale of other structures and facilities at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
		-and-
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1749.0	Accumulated Depreciation on Other Structures and Facilities
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1740.0	Other Structures and Facilities

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPC-35.	Cash sale of industrial property in layaway at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1761.0	Industrial Property in Layaway
IPC-36.	Cash sale of industrial property in layaway at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipt.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1761.0	Industrial Property in Layaway
IPC-37.	Cash sale of industrial property in layaway at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 7110.0	Gains on Disposition of Assets (Financing Appropriation).
	Cr. 1761.0	Industrial Property in Layaway
IPC-38.	Cash sale of equipment in use at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1762.0	Equipment in Use
IPC-39.	Cash sale of equipment in use at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1762.0	Equipment in Use

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPC-40.	Cash sale of equipment in use at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1762.0	Equipment in Use
IPC-41.	Cash sale of equipment with contractors, testing agencies, defense industrial facilities and others at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts)
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Wiothout Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others
IPC-42.	Cash sale of equipment with contractors, testing agencies, defense industrial facilities and others at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets
	Dr. 1769.0	Accumulated Depreciation on Military equipment
	Cr. 1763.0	Equipment with Contractors, Testing Agencies, Defense Industrial Facilities and Others
IPC-43.	Cash sale of equipment with contractors, testing agencies, defense industrial facilities and others at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others
IPC-44.	Cash sale of equipment on loan at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1764.0	Equipment on Loan
IPC-45.	Cash sale of equipment on loan at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets (NOTE: Net gains or losses realized on the cash sale of assets will be closed out to 'results of operation')
	Cr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1764.0	Equipment on Loan
IPC-46.	Cash sale of equipment on loan at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts)
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1764.0	Equipment on Loan
IPC-47.	Cash sale of property awaiting disposal at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1765.0	Property Awaiting Disposal
IPC-48.	Cash sale of property awaiting disposal at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets (Dr. 1769.0 Accumulated Depreciation on Military Equipment)
	Cr. 1765.0	Property Awaiting Disposal
IPC-49.	Cash sale of property awaiting disposal in excess of book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund- Miscellaneous Receipts.
	-and-	

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1765.0	Property Awaiting Disposal
IPC-50.	Cash sale of equipment not in use at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1766.0	Equipment not in use
IPC-51.	Cash sale of equipment not in use at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1766.0	Equipment Not in Use
IPC-52.	Cash sale of equipment not in use at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts)
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts.
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1766.0	Equipment Not in Use
IPC-53.	Cash sale of automated data processing software at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts.
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1839.0	Accumulated Amortization on ADP Software
	Cr. 1830.0	Automated Data Processing Software
IPC-54.	Cash sale of automated data processing software at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

	Dr. 7210.0	Losses on Disposition of Assets
	Dr. 1839.0	Accumulated Amortization on ADP Software
	Cr. 1830.0	Automated Data Processing Software
IPC-55.	Cash sale of automated data processing software at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1839.0	Accumulated Amortization of ADP Software
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1830.0	Automated Data Processing Software
IPC-56.	Case sale of other natural resources at book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement.
	Dr. 1849.0	Allowance for Depletion
	Cr. 1840.0	Other Natural Resources
IPC-57.	Cash sale of other natural resources at less than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (Must equal Dr. to Account 1014.*.)
	Dr. 7210.0	Losses on Disposition of Assets
	Dr. 1849.0	Allowance for Depletion
	Cr. 1840.0	Other Natural Resources
IPC-58.	Cash sale of other natural resources at more than book value not authorized for reimbursement.	
	Dr. 1014.*	Undistributed Collections (Miscellaneous Receipts).
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts
	-and-	
	Dr. 3231.0	Transfers-Out to Government Agencies-Without Reimbursement. (NOTE: Must equal Dr. to Account 1014.*.)
	Dr. 1849.0	Allowance for Depletion
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1840.0	Other Natural Resources
IPC-59.	Cash sale of acquired collateral at book value.	
	Dr. 1919.0	Allowance for Loss on Acquired Collateral
	Cr. 1910.0	Acquired Collateral
	Dr. 1014.*	Undistributed Collections
IPC-60.	Cash sale of acquired collateral at less than book value.	
	Dr. 1014.*	Undistributed Collections

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Dr. 7210.0	Losses on Disposition of Assets
	Dr. 1919.0	Allowance for Loss on Acquired Collateral
	Cr. 1910.0	Acquired Collateral
IPC-61.	Cash Sale of Acquired Collateral at More Than Book Value.	
	Dr. 1919.0	Allowance for Loss on Acquired Collateral
	Dr. 1014.*	Undistributed Collections
	Cr. 7110.0	Gains on Disposition of Assets
	Cr. 1910.0	Acquired Collateral
IPC-62 .	Cash collection back of advances to (1)travelers, (2) contractors and suppliers, (3) all others-public, and (4) government agencies and funds.	
	Dr. 1015.*	Undistributed Disbursements
		-and-
	Cr. 1411.0	Travel Advances
		-or-
	Cr. 1412.0	Advances to Contractors and Suppliers,
		-or-
	Cr. 1414.0	Advances-All others-Public,
		-or-
	Cr. 1415.0	Advances to Government Agencies & Funds
IPC-63.	Combined with IPC-62.	
IPC-64.	Combined with IPC-62.	
IPC-65.	Combined with IPC-62.	
IPC-66.	Cash collection back of prepayments.	
	Dr. 1015.*	Undistributed Disbursements
	Cr. 1451.0	Prepaid Expenses
IPC-67.	Collection of cash or negotiable instruments by other than the DO personnel. (Such as, an official located within a United States Property and Fiscal Office (USPFO). A collection cannot be transferred to the DO or deposited to the DO's credit at the time of Trial Balance preparation.)	
	Dr. 1110.0	Undeposited Collections
	Cr. 1313.0	Accounts Receivable-Public-Current
IPC-68.	Dispatch of the undeposited collections made external to the DO to the DO's possession or to the DO's credit in a General Depository.	
	Dr. 1313.0	Accounts Receivable-Public-Current
	Cr. 1110.0	Undeposited Collections
IPC-69.	Collections/disbursements relevant to gains/losses on foreign currency-restricted to DFAS-IN.	
	Dr. 1014.*	Undistributed Collections (If Gain).
	Dr. 7293.0	Other Miscellaneous Losses (If Loss).
	Cr. 7193.0	Other Miscellaneous Gains (If Gain).
	Cr. 1014.*	Undistributed Collections (If Loss)-Miscellaneous Receipt Appropriation.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

IPC-70.	Reverse collections for unobligated reimbursable budgetary resources remaining at expiration of the performing appropriation and pick-up into the miscellaneous receipt account.	
	Dr. 5100.*	Revenue from Goods Sold (Amount of write-down of accounts 4251.0, 4252.0, 4253.0 and 4254.0).
	Cr. 1014.*	Undistributed Collections-Miscellaneous Receipt Appropriation. (Amount of write-down of accounts 4253.0 and 4254.0).
	Cr. 131*.*	appropriate Accounts Receivable account (Amount of write-down of accounts 4251.0 and 4252.0).
	-and-	
	Dr. 1014.*	Undistributed Collections-Miscellaneous Receipt Appropriation. (Amount of write-down of accounts 4253.0 and 4254.0 in the performing appropriation and entry into the appropriate miscellaneous receipt account.)
	Dr. 131*.*	Appropriate Accounts Receivable account (Amount of write-down of accounts 4251.0 and 4252.0 in the performing appropriation and entry into the appropriate miscellaneous receipt receivable account.)
	Cr. 3610.0	Uncollected Revenue-General Fund- Miscellaneous Receipts (Amount of write-down of accounts 4251.0 and 4252.0 in the performing appropriation).
	Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts (Amount of writedown of accounts 4253.0 and 4254.0 in the performing appropriation).
IPC-71.	Receipt of advance from <b>(1)</b> other government agencies and funds or <b>(2)</b> the public.	
	Dr. 1014.*	Undistributed Collections
	-and-	
	Cr. 2311.0	Unearned Revenue-Advances from Government Agencies and Funds.
	-or-	
	Cr. 2312.0	Unearned Revenue-Advances from the Public
IPD-01.	Disbursement to settle outstanding payables for <b>(1)</b> Government and <b>(2)</b> Public, <b>(3)</b> Current/non-current:	
	Dr. 2111.0	Accounts Payable-Government-Current.
	-or-	
	Dr. 2112.0	Accounts Payable-Government-Non-current
	-or-	
	Dr. 2113.0	Accounts Payable-Public-Current
	-or-	
	Dr. 2114.0	Accounts Payable-Public-Non-current
	-and-	
	Cr. 1015.*	Undistributed Disbursements.
IPD-02.	Combined with IPD-01.	
IPD-03.	Redesignation of accounts payable-government-noncurrent to current status at year-end or other appropriate times.	
	Dr. 2112.0	Accounts Payable-Government-Noncurrent.
	Cr. 2111.0	Accounts Payable-Government-Current
IPD-04.	Deleted.	
IPD-05.	Deleted.	

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPD-06.	Redesignation of accounts payable-public-noncurrent to current status at year-end or other appropriate time.	
	Dr. 2114.0	Accounts Payable-Public-Noncurrent.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPD-07.	Direct disbursement to liquidate accrued payroll for <b>(1)</b> Civilians, and <b>(2)</b> military.	
	Dr. 2211.0	Accrued Payroll-Civilian.
	-or-	
	Dr. 2212.0	Accrued Payroll-Military
	-and-	
	Cr. 1015.*	Undistributed Disbursements.
IPD-08.	Combined with IPD-07.	
IPD-09.	Direct disbursement to settle accrued payroll, employer share of fringe benefits for <b>(1)</b> Civilians and <b>(2)</b> Military.	
	Dr. 2213.0	Accrued Payroll-Civ-Employer Share-Fringe Benefits
	-or-	
	Dr. 2114.0	Accrued Payroll-Mil-Employer Share-Fringe Benefits
	-and-	
	Cr. 1015.*	Undistributed Disbursements.
IPD-10.	Combined with IPD-09.	
IPD-11.	Cash refund of unearned revenue-advances from <b>(1)</b> government or <b>(2)</b> the Public.	
	Dr. 2311.0	Unearned Revenue-Advances from Government Agencies and Funds.
	-or-	
	Dr. 2312.0	Unearned Revenue-Advances from the Public
	Cr. 1014.*	Undistributed Collections.
IPD-12.	Combined with IPD-11.	
IPD-13.	Disbursement to settle outstanding claims payable.	
	Dr. 2115.0	Claims Payable.
	Cr. 1015.*	Undistributed Disbursements.
IPD-14.	Disbursement to settle outstanding contract holdbacks and simultaneous liquidation of WIP or CIP accounts at contract completion.	
	Dr.17**.0	Appropriate Fixed Asset Account.
	-or-	
	Dr. 15**.0	Appropriate Inventory Account.
	-and/or-	
	Dr. 61**.0	Appropriate Expense Account.
	Dr. 2130.0	Contract Holdback.
	Cr. 1015.*	Undistributed Disbursements.
	Cr. 154*.0	Appropriate Inventory-WIP account.
	-or-	
	Cr. 172*.0	Appropriate CIP Account.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

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IPD-15.	Disbursement to establish loans receivable-government-current and non-current. <b>NOT AUTHORIZED FOR ARMY USE</b>
IPD-16.	Disbursement to establish loans receivable with the Public, Current and Noncurrent. Dr. 1353.0      Loans Receivable-Public-Current or Dr. 1354.0      Loans Receivable-Public-Noncurrent and Cr. 1015.*      Undistributed Disbursements.
IPD-17.	Combined with IPD-16
IPD-18.	Combined with IPD-16
IPD-19.	Disbursement for travel advances. Dr. 1411.0      Travel Advances. Cr. 1015.*      Undistributed Disbursements.
IPD-20.	Cash collection of travel advances. Dr. 1015.*      Undistributed Disbursements. Cr. 1411.0      Travel Advances.
IPD-21.	Disbursement for advances to <b>(1)</b> contractors and suppliers, <b>(2)</b> grantees, <b>(3)</b> all others-Public and <b>(4)</b> Government Agencies and Funds. Dr. 1412.0      Advances to Contractors and Suppliers. or Dr. 1413.0      Advances to Grantees or Dr. 1414.0      Advances to Others - Public or Dr. 1415.2      Advances to U.S. Government Agencies & Funds and Cr. 1015.*      Undistributed Disbursements.
IPD-22.	Cash collection of advances made to <b>(1)</b> contractors and suppliers, <b>(2)</b> grantees, <b>(3)</b> others-Public, and <b>(4)</b> government agencies and funds. Dr. 1015.*      Undistributed Disbursements. Cr. 1412.0      Advances to Contractors and Suppliers. or Cr. 1413.0      Advances to Grantees. or Cr. 1414.0      Advances, all others-Public. or Cr. 1415.2      Advances from U.S. Government Agencies and Funds.
IPD-23.	Combined with IPD-21.
IPD-24.	Combined with IPD-21.
IPD-25.	Combined with IPD-21.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

IPD-26.	Combined with IPD-21.
IPD-27.	Combined with IPD-21.
IPD-28.	Combined with IPD-21.
IPD-29.	Disbursement for prepayments. Dr. 1450.0      Prepayments. Cr. 1015.*      Undistributed Disbursements.
IPD-30.	Cash collection of prepayments. Dr. 1015.*      Undistributed Disbursements. Cr. 1450.0      Prepayments.
IPD-31.	Disbursement for purchase of inventory transactions without prior accrual. Dr. 1510.0      Inventory for Agency Operations. or Dr. 15**.0      Appropriate Inventory Account and Cr. 1015.*      Undistributed Disbursements.
IPD-32.	Combined with IPD-31.
IPD-33.	Combined with IPD-31.
IPD-34.	Combined with IPD-31.
IPD-35.	Combined with IPD-31.
IPD-36.	Combined with IPD-31.
IPD-37.	Combined with IPD-31.
IPD-38.	Combined with IPD-31.
IPD-39.	Deleted.
IPD-40.	Deleted.
IPD-41.	Deleted.
IPD-42.	<b>Reserved.</b>
IPD-43.	Disbursement for purchase of land without prior accrual. Dr. 1710.0      Land. Cr. 1015.*      Undistributed Disbursements.
IPD-44.	Disbursement for construction in progress for <b>(1)</b> in house, <b>(2)</b> Contractor, <b>(3)</b> other government activities <b>(4)</b> government furnished materiel, without prior accrual. Dr. 1721.0      Construction in Progress-In House. or

**Table 4-7. Installation Level Proprietary Pro Forma Entries** Continued

	Dr. 1722.0	Construction in Progress-Contractor. or
	Dr. 1723.0	Other U.S. Government Activities. or
	Dr. 1724.0	U. S. Government Furnished Material
	Cr. 1015.*	Undistributed Disbursements.
IPD-45.	Combined with IPD 44.	
IPD-46.	Combined with IPD 44.	
IPD-47.	Combined with IPD 44.	
IPD-48.	Disbursement for purchase of <b>(1)</b> buildings and <b>(2)</b> other structures and facilities.	
	Dr. 1730.0	Buildings. or
	Dr. 1740.0	Other Structures and Facilities
	Cr. 1015.*	Undistributed Disbursements.
IPD-49.	Combined with IPD-48.	
IPD-50.	Disbursement for purchase of <b>(1)</b> industrial property in layaway <b>(2)</b> equipment in use, <b>(3)</b> equipment with contractors, testing agencies, defense industrial facilities/others, <b>(4)</b> equipment on loan <b>(5)</b> property or equipment awaiting disposal and <b>(6)</b> equipment not in use. Prior accrual not established.	
	Dr. 1761.0	Industrial Property in Layaway. or
	Dr. 1762.0	Equipment in Use. or
	Dr. 1763.0	Equipment with Contractors, Testing Agencies, and others. or
	Dr. 1764.0	Equipment on Loan. or
	Dr. 1765.0	Property/Equipment Awaiting Disposal or
	Dr. 1766.0	Equipment not in use.
	Cr. 1015.*	Undistributed Disbursements.
IPD-51.	Combined with IPD-50.	
IPD-52.	Combined with IPD-50.	
IPD-53.	Combined with IPD-50.	
IPD-54.	Combined with IPD-50.	
IPD-55.	Combined with IPD-50.	
IPD-56.	Disbursement for purchase of equipment in transit without prior accrual.	
	Dr. 1770.0	Equipment In Transit.

**Table 4-7. Installation Level Proprietary Pro Forma Entries** continued

	Cr. 1015.*	Undistributed Disbursements.
IPD-57.	Disbursement for purchase of <b>(1)</b> assets under capital lease, <b>(2)</b> leasehold improvements, <b>(3)</b> automated data processing software and <b>(4)</b> other natural resources. No prior accrual.	
	Dr. 1810.0	Assets Under Capital Lease.
		or
	Dr. 1820.0	Leasehold Improvements,
		or
	Dr. 1830.0	Automated Data Processing Software.
		or
	Dr. 1840.0	Other Natural Resources.
	Cr. 1015.*	Undistributed Disbursements.
IPD-58.	Combined with IPD-57.	
IPD-59.	Combined with IPD-57.	
IPD-60.	Combined with IPD-57.	
IPD-61.	Disbursement for purchase of acquired collateral without prior accrual.	
	Dr. 1910.0	Acquired Collateral.
	Cr. 1015.*	Undistributed Disbursements.
IPD-62.	Disbursement for payment of <b>(1)</b> personnel compensation- civilian, <b>(2)</b> personnel compensation-military, <b>(3)</b> personnel benefits-civilian, <b>(4)</b> personnel benefits-military, <b>(5)</b> benefits of former personnel. No prior accrual established.	
	Dr. 6111.0	Personnel Compensation-Civilian.
		or
	Dr. 6112.0	Personnel Compensation-Military.
		or
	Dr. 6113.0	Personnel Benefits-Civilian
		or
	Dr. 6115.0	Benefits for Former Personnel
		or
	Dr. 6114.0	Personnel Benefits-Military
	Cr. 1015.*	Undistributed Disbursements.
IPD-63.	Combined with IPD-62.	
IPD-64.	Combined with IPD-62.	
IPD-65.	Combined with IPD-62.	
IPD-66.	Combined with IPD-62.	
IPD-67.	Disbursement for payment of <b>travel and transportation</b> of <b>(1)</b> persons and <b>(2)</b> things. No prior accrual.	
	Dr. 6116.0	Travel and Transportation of Persons.
		or
	Dr. 6117.0	Transportation of things.

**Table 4-7. Installation Level Proprietary Pro Forma Entries**Continued

	Cr. 1015.*	Undistributed Disbursements.
IPD-68.	Combined with IPD-67.	
IPD-69.	Disbursement for payment of <b>(1)</b> rent, communications and utilities, <b>(2)</b> printing and reproduction, <b>(3)</b> services, <b>(4)</b> supplies and materials, <b>(5)</b> equipment(expensed) <b>(6)</b> grants, subsidies and contributions, <b>(7)</b> insurance, claims and indemnities, <b>(8)</b> interest expense. No prior accrual.	
	Dr. 6118.0	Rent, Communications and Utilities.
		or
	Dr. 6119.0	Printing and Reproduction
		or
	Dr. 6120.0	Other Services Received
		or
	Dr. 6121.0	Supplies and Materiel
		or
	Dr. 6122.0	Equipment-not Capitalized
		or
	Dr. 6123.0	Grants, Subsidies and Contributions
		or
	Dr. 6124.0	Insurance, Claims and Indemnities
	Cr. 1015.*	Undistributed Disbursements.
IPD-70.	Combined with IPD-69.	
IPD-71.	Combined with IPD-69.	
IPD-72.	Combined with IPD-69.	
IPD-73.	Combined with IPD-69.	
IPD-74.	Combined with IPD-69.	
IPD-75.	Combined with IPD-69.	
IPD-76.	Disbursement for payment of other interest expenses without prior accrual.	
	Dr. 6330.0	Other Interest Expenses.
	Cr. 1015.*	Undistributed Disbursements.
IPD-77.	Disbursement to settle or reduce appropriate liability as follows:	
	Dr. 2591.0	Mortgages Payable-Family Housing.
		or
	Dr. 2592.0	Mortgages Payable-Homeowners Assistance
		or
	Dr. 2910.0	Prior Liens O/S on Acquired Collateral
		or
	Dr. 2991.0	Capital Leases Payable
		or
	Dr. 2992.0	Liability for Property Furnished by Others
	Cr. 1015.*	Undistributed Disbursements.

**Table 4-7. Installation Level Proprietary Pro Forma Entries**Continued

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IPD-78, 79, 80 & 81. Combined in IPD-77.

IPD-82. Disbursements/collections relevant to losses/gains on foreign currency **Restricted to DFAS-IN.**

Dr. 1014.\* Undistributed Collections (If Gain).

Dr. 7293.0 Other Miscellaneous Losses (If Loss).

Cr. 1014.\* Undistributed Collections (If Loss)

Cr. 7193.0 Other Miscellaneous Gains (If Gain).

**-For close out of the disbursements, both funds disbursed and undistributed see the PCE series of proformas.-**

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**FOOTNOTE: 1.**When asterisk appears in the general ledger account, see Table 4-1 for a complete list that makes up that account.

**FOOTNOTE: 2.**If a sale occurs that is not authorized for reimbursement, then it is not a revenue-producing or cost-of-goods-incurring transaction but is merely a disposition of assets.

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**Table 4-8. Miscellaneous Pro Forma Entries**

<b>Legend</b>		<b>IPM= Installation Miscellaneous Entries</b> <b>IFA= Fixed Asset and Inventory Entries</b> <b>HO= Homeowner's Assistance Program Entries</b> <b>DO= Disbursing Officers Account Entries</b> <b>IFS= Interfund Sellers Account Entries.</b>
IPM-01.	Purchase of Federal securities at par	
	Dr. 1610.0	Federal Securities (At Par).
	Cr. 1015.*	Undistributed Disbursements.
IPM-02.	Purchase of Federal securities at a premium.	
	Dr. 1610.0	Federal Securities (At Par) (Face value of securities).
	Dr. 1611.0	Federal Securities-Unamortized Premium/Discount (Amount of premium paid).
	Cr. 1015.*	Undistributed Disbursements.
IPM-03.	Purchase of Federal securities at a discount.	
	Dr. 1610.0	Federal Securities (At Par) (Face value of securities).
	Cr. 1015.*	Undistributed Disbursements.
	Cr. 1611.0	Federal Securities-Unamortized Premium/Discount (Amount of discount received).
IPM-04.	Sale of Federal securities purchased at par for par value.	
	Dr. 1014.*	Undistributed Collections.
	Cr. 1610.0	Federal Securities (At Par) (Face value of securities).
IPM-05.	Sale of Federal securities purchased at par for more than par value.	
	Dr. 1014.*	Undistributed Collections.
	Cr. 1610.0	Federal Securities (At Par) (Face value of securities).
	Cr. 7192.0	Investment Gains (Excess of collection over face value).
IPM-06.	Sale of Federal securities purchased at par for less than par value.	
	Dr. 1014.*	Undistributed Collections.
	Dr. 7292.0	Investment Losses (Amount that face value exceeds collection).
	Cr. 1610.0	Federal Securities (At Par) (Face value of securities).
IPM-07.	Sale of Federal securities purchased at a discount at less than book value.	
	Dr. 1014.*	Undistributed Collections.
	Dr. 1611.0	Federal Securities-Unamortized Premium/Discount (Amount of discount unearned).
	Dr. 7292.0	Investment Losses (Amount that face value of securities exceeds collections plus unearned discount).
	Cr. 1610.0	Federal Securities (At Par) (Face value of securities).
IPM-08.	Sale of Federal securities purchased at a discount for more than book value.	
	Dr. 1014.*	Undistributed Collections.
	Dr. 1611.0	Federal Securities-Unamortized Premium/Discount (Amount of unearned discount).
	Cr. 1610.0	Federal Securities (At Par) (Face value of securities).
	Cr. 7192.0	Investment Gains (Amount that unearned discount plus collections exceeds face value of securities).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IPM-09.	Sale of Federal securities purchased at a premium at less than book value.	
	Dr. 1014.*	Undistributed Collections.
	Dr. 7292.0	Investment Losses (Amount that face value plus unexpired premium exceeds collections).
	Cr. 1610.0	Federal Securities (At Par) (Face value of securities).
	Cr. 1611.0	Federal Securities-Unamortized Premium/Discount (Amount of unexpired premium paid for the securities).
IPM-10.	Sale of Federal securities purchased at a premium for more than book value.	
	Dr. 1014.*	Undistributed Collections.
	Cr. 1610.0	Federal Securities (At Par) (Face value of securities).
	Cr. 1611.0	Federal Securities-Unamortized Premium/Discount (Unexpired premium paid for the securities).
	Cr. 7192.0	Investment Gains (Amount that collections exceeds face value plus unexpired premium paid).
IPM-11.	Recognition of expiration of part of the discount paid for Federal securities.	
	Dr. 1611.0	Federal Securities-Unamortized Premium/Discount (Amount of discount that is earned).
	Cr. 5300.0	Interest and Penalties Revenue.
IPM-12.	Recognition of expiration of part of the premium paid for Federal securities.	
	Dr. 5300.0	Interest and Penalties Revenue.
	Cr. 1611.0	Federal Securities-Unamortized Premium/Discount.
IPM-13.	Redesignation of receivables/payables from non-current to current status. These redesignations will occur when the receivable/payable is deemed necessary to be settled within 12 months.	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	Cr. 1312.0	Accounts Receivable-Government-Noncurrent.
	-or-	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	Cr. 1314.0	Accounts Receivable-Public-Noncurrent.
	-or-	
	Dr. 1353.0	Loans Receivable-Public-Current.
	Cr. 1354.0	Loans Receivable-Public-Noncurrent.
	-or-	
	Dr. 2112.0	Accounts Payable-Government-Noncurrent.
	Cr. 2111.0	Accounts Payable-Government-Current.
	-or-	
	Dr. 2114.0	Accounts Payable-Public-Noncurrent.
	Cr. 2113.0	Accounts Payable-Public-Current.
IPM-14.	Recognition of annual leave usage by civilians.	
	Dr. 2221.0	Accrued Annual Leave-Civilian-Unfunded
	Cr. 6111.0	Personnel Compensation-Civilian (Percentage that personnel compensation bears to total earnings times value of leave taken).
	Cr. 6113.0	Personnel Benefits-Civilian (Percentage that personnel benefits bears to total earnings times total leave taken).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IPM-15.	Recognition of annual leave usage by military (Restricted to DFAS-IN which includes USARNG, USAR and DFAS-IN.)	
	Dr. 2222.0	Accrued Annual Leave-Military.
	Cr. 6112.0	Personnel Compensation-Military (Percentage that personnel compensation bears to total earnings times value of leave taken).
	Cr. 6114.0	Personnel Benefits-Military (Percentage that personnel benefits bears to total earnings times value of leave taken).
IPM-16.	Recognition of severance pay payments made to former employees.	
	Dr. 2993.0	Accrued Civilian Severance Pay (Unfunded).
	Cr. 1015.*	Undistributed Disbursements.
	Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period.
	Cr. 4931.0	Accrued Expenditures-Paid-Direct.
IPM-17.	Transfer of locally non-DO collected funds to the control of the servicing DO.	
	Dr. 131*.0	Appropriate Receivable Account.
	Cr. 1110.0	Undeposited Collections.
IPM-18.	Recognition of bad debt's expense on public receivables.	
	Dr. 6129.0	Bad Debts Expense.
	Cr. 1319.0	Allowance for Loss on Accounts Receivable
		-and/or-
	Cr. 1359.0	Allowance for Loss on Loans Receivable
IPM-19.	Write off of claims/receivables/loans receivable upon determination of which of the subsidiary accounts are uncollectible and after following all DFAS-IN procedures for collecting.	
	Dr. 1319.0	Allowance for Loss on Accounts Receivable.
		-and/or-
	Dr. 1359.0	Allowance for Loss on Loans Receivable.
	Cr. 131*.0	Appropriate Accounts/Refunds Receivable Account.
	Cr. 1320.0	Claims Receivable.
	Cr. 135*.0	Appropriate Loans Receivable Account.
		-and-
	Dr. 4611.0	Uncommitted/Unobligated Allotment Authority-Direct-Current Period.
	Cr. 4931.0	Accrued Expenditures-Paid-Direct.
IMP-20.	To record appropriated funds used to finance accrued expenses.	
	Dr. 3100.0	Appropriated Capital.
	Cr. 5700.0	Appropriated Capital Used.
(NOTE: The amounts to be recorded in this account will be equal to the amount of operating and program expenses recorded in the 6100 series of accounts and will not include any expenses applicable to other revenue accounts.)		
IFA-01.	Increase of inventory for agency operations obtained through (1) purchases from (a) non-Federal sources or (b) Federal, or thru (2) loan from other sources or (3) obtained from donations.	
	Dr. 1510.0	Inventory for Agency Operations
	Cr. 2113.0	Accounts Payable-Public-Current,
		-or-
	Cr. 2111.0	Accounts Payable-Government-Current

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

		-or-
	Cr. 2992.0	Liability for Property Furnished by Others
		-or-
	Cr. 5600.0	Donated Revenue
IFA-02.	Combined with IFA-01.	
IFA-03.	Combined with IFA-01	
IFA-04.	Combined with IFA-01	
IFA-05.	Increase of inventory for agency operations obtained by transfers in from others without reimbursement.	
	Dr. 1510.0	Inventory for Agency Operations.
	Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-06.	Increase of inventory for agency operations obtained by exchange of other assets.	
	Dr. 1510.0	Inventory for Agency Operations.
	Dr. 15*9.0	Appropriate Allowance Account.
		-or-
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**.0	Appropriate Inventory Account
		-or-
	Cr. 17**.*0	Appropriate Fixed Asset Account.
IFA-07.	Increase of inventory for agency operations obtained by gains from physical inventory count or revaluation.	
	Dr. 1510.0	Inventory for Agency Operations.
	Cr. 7191.0	Inventory Gains.
IFA-08.	Increase of inventory for agency operations obtained through completion of work in process.	
	Dr. 1510.0	Inventory for Agency Operations.
	Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
	Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.
IFA-09.	Increase of inventory for raw materiel and supplies obtained thru (1) purchase from (a) non-Federal or (b) Federal and/or (2) loan from other sources or (3) donations	
	Dr. 1530.0	Inventory-Raw Materiels and Supplies.
	Cr. 2113.0	Accounts Payable-Public-Current.
IFA-10.	Combined with IFA-09.	
IFA-11.	Combined with IFA-09.	
IFA-12.	Combined with IFA-09.	
IFA-13.	Increase of inventory for raw materiel and supplies obtained by transfers in from others without reimbursement.	
	Dr. 1530.0	Inventory-Raw Materiels and Supplies.
	Cr. 3220.0	Transfers In from Others Without Reimbursement.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-14.	Increase of inventory for raw material and supplies obtained by exchange of other assets.	
	Dr. 1530.0	Inventory-Raw Materials and Supplies.
	Dr. 15*9.0	Appropriate Allowance Account.
	-or-	
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**.0	Appropriate Inventory Account.
	-or-	
	Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-15.	Increase of inventory for raw material and supplies obtained by physical inventory count or revaluation.	
	Dr. 1530.0	Inventory-Raw Materials and Supplies.
	Cr. 7191.0	Inventory Gains.
IFA-16.	Increase of inventory-work in process-in house obtained (1) through purchase from (a) non-Federal sources or (b) Federal and/or (2)purchases from other source and (3) donation.	
	Dr. 1541.0	Inventory-Work In Process-In House.
	Cr. 2113.0	Accounts Payable-Public-Current,
	-or-	
	Cr. 2111.0	Accounts Payable-Government-Current
	-or-	
	Cr. 2992.0	Liability for Property Furnished by Others
	-or-	
	Cr. 5600.0	Donated Revenue
IFA-17.	Combined with IFA-16.	
IFA-18.	Combined with IFA-16.	
IFA-19.	Combined with IFA-16.	
IFA-20.	Increase of inventory-work in process-in house obtained by transfers in from others without reimbursement.	
	Dr. 1541.0	Inventory-Work In Process-In House.
	Cr. 3220.0	Transfers-In from Others Without Reimbursement.
IFA-21.	Increase of inventory-work in process-in house obtained by exchange of other assets.	
	Dr. 1541.0	Inventory-Work In Process-In House.
	Dr. 15*9.0	Appropriate Allowance Account.
	-or-	
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**.0	Appropriate Inventory Account.
	-or-	
	Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-22.	Increase of inventory-work in process in house obtained by gains from physical inventory count or revaluation.	
	Dr. 1541.0	Inventory-Work In Process-In House.
	Cr. 7191.0	Inventory Gains.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IFA-23.	Increase of inventory-work in process-contractor obtained through (1) purchases from (a) non-Federal and (b) Federal sources, and/or (3) loans and (4) donations.	
	Dr. 1542.0	Inventory-Work In Process-Contractor
	Cr. 2113.0	Accounts Payable-Public-Current,
		-or-
	Cr. 2111.0	Accounts Payable-Government-Current
		-or-
	Cr. 2992.0	Liability for Property Furnished by Others,
		-or-
	Cr. 5600.0	Donated Revenues
IFA-24.	Combined with IFA-23.	
IFA-25.	Combined with IFA-23.	
IFA-26.	Combined with IFA-23.	
IFA-27.	Increase of inventory-work in process-contractor obtained by transfers in from others without reimbursement.	
	Dr. 1542.0	Inventory-Work In Process-Contractor.
	Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-28.	Increase of inventory-work in process-contractor obtained by exchange of other assets.	
	Dr. 1542.0	Inventory-Work In Process-Contractors.
	Dr. 15*9.0	Appropriate Allowance Account.
		-or-
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**0	Appropriate Inventory Account.
		-or-
	Cr. 17**0	Appropriate Fixed Asset Account.
IFA-29.	Increase of inventory-work in process-contractor obtained by gains from physical inventory count or revaluation.	
	Dr. 1542.0	Inventory-Work In Process-Contractor.
	Cr. 7191.0	Inventory Gains.
IFA-30.	Increase of inventory-work in process-(1) other U.S. Government activities, (2) other U.S. Government agencies thru loan, (3) thru donated revenue.	
	Dr. 1543.0	Inventory-Work In Process-Other Government Activities.
	Cr. 2111.0	Accounts Payable-Government-Current
		-or-
	Cr. 2992.0	Liability for Property Furnished by Others.
		-or-
	Cr. 5600.0	Donated Revenues.
IFA-31.	Combined with IFA-30.	
IFA-32.	Combined with IFA-30.	

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IFA-33.	Increase of inventory-work in process-other U.S. Government agencies obtained by transfers in from others without reimbursement.
Dr. 1543.0	Inventory-Work In Process-Other Government Activities.
Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-34.	Increase of inventory-work in process-Other U.S. Government agencies obtained by exchange of other assets.
Dr. 1543.0	Inventory-Work In Process-Other Government Activities.
Dr. 15*9.0	Appropriate Allowance Account.
	-or-
Dr. 17*9.0	Appropriate Depreciation Account.
Cr. 15**.0	Appropriate Inventory Account.
	-or-
Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-35.	Increase of inventory-work in process-Other U.S. Government agencies obtained by gains from physical inventory count or revaluation.
Dr. 1543.0	Inventory-Work In Process-Other Government Activities
Cr. 7191.0	Inventory Gains.
IFA-36.	Increase in inventory-work in process-U.S. Government furnished materiel obtained through (1) purchases from (a) non-Federal sources or (b) Federal and (2) Loans from other sources and/or (3) donations.
Dr. 1544.0	Inventory-Work In Process-Government Furnished Materiel
Cr. 2113.0	Accounts Payable-Public-Current
	-or-
Cr. 2111.0	Accounts Payable-Government Furnished Materiels.
	-or-
Cr. 2992.0	Liability for Property Furnished by others.
	-or-
Cr. 5600.0	Donated Revenue.
IFA-37.	Combined with IFA-36.
IFA-38.	Combined with IFA-36.
IFA-39.	Combined with IFA-36.
IFA-40.	Increase of inventory-work in process-U.S. Government furnished materiel obtained by transfers in from others without reimbursement.
Dr. 1544.0	Inventory-Work In Process-Government Furnished Materiel.
Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-41.	Increase of inventory-work in process-U.S. Government furnished materiel obtained by exchange of other assets.
Dr. 1544.0	Inventory-Work In Process-Government Furnished Materiel.
Dr. 15*9.0	Appropriate Allowance Account.
	-or-
Dr. 17*9.0	Appropriate Depreciation Account.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Cr. 15**.0	Appropriate Inventory Account.
		-or-
	Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-42.	Increase of inventory-work in process-U.S. Government furnished materiel obtained by gains from physical inventory count or revaluation.	
	Dr. 1544.0	Inventory-Work In Process-Government Furnished Materiel.
	Cr. 7191.0	Inventory Gains.
IFA-43.	Increase of stockpiled materiel and supplies obtained through (1) purchase from (a) non-Federal sources or (b) Federal sources and (2) loans from other sources and/or (3) donations.	
	Dr. 1570.0	Stockpiled Materiel and Supplies.
	Cr. 2113.0	Accounts Payable-Public-Current,
		-or-
	Cr. 2111.0	Accounts Payable-Government-Current
		-or-
	Cr. 2992.0	Liability for Property Furnished by Others,
		-or-
	Cr. 5600.0	Donated Revenues.
IFA-44.	Combined with IFA-43.	
IFA-45.	Combined with IFA-43.	
IFA-46.	Combined with IFA-43.	
IFA-47.	Increase of stockpiled materiel and supplies obtained by transfers in from others without reimbursement.	
	Dr. 1570.0	Stockpiled Materiel and Supplies.
	Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-48.	Increase of stockpiled materiel and supplies obtained by exchange of other assets.	
	Dr. 1570.0	Stockpiled Materiel and Supplies.
	Dr. 15*9.0	Appropriate Allowance Account.
		-or-
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**.0	Appropriate Inventory Account.
		-or-
	Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-49.	Increase of stockpiled materiel and supplies obtained by gains from physical inventory count or revaluation.	
	Dr. 1570.0	Stockpiled Materiel and Supplies.
	Cr. 7191.0	Inventory Gains.
IFA-50.	Increase of stockpiled materiel and supplies obtained through completion of work in process.	
	Dr. 1570.0	Stockpiled Materiel and Supplies.
	Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
	Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-51.	Increase of inventory in transit obtained through (1) purchase from (a) non-Federal sources or (b) Federal and (2) loans from other sources and/or (3) Donated Revenues.	
	Dr. 1580.0	Inventory In Transit
	Cr. 2113.0	Accounts Payable-Public-Current.
		-or-
	Cr. 2111.0	Accounts Payable-Government-Current
		-or-
	Cr. 2992.2	Liability for Property Furnished by Others
		-or-
	Cr. 5600.0	Donated Revenues
IFA-52.	Combined with IFA-51.	
IFA-53.	Combined with IFA-51.	
IFA-54.	Combined with IFA-51.	
IFA-55.	Increase of inventory in transit obtained by transfers in from others without reimbursement.	
	Dr. 1580.0	Inventory In Transit.
	Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-56.	Increase of inventory in transit obtained by exchange of other assets.	
	Dr. 1580.0	Inventory In Transit.
	Dr. 15*9.0	Appropriate Allowance Account.
		-or-
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**.*0	Appropriate Inventory Account.
		-or-
	Cr. 17**.*0	Appropriate Fixed Asset Account.
IFA-57.	Increase of inventory in transit obtained by gains from physical inventory count or revaluation.	
	Dr. 1580.0	Inventory In Transit.
	Cr. 7191.0	Inventory Gains.
IFA-58.	Increase of inventory in transit obtained through completion of work in process.	
	Dr. 1580.0	Inventory In Transit.
	Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
	Cr. 154*.*0	Appropriate Inventory-Work In Process Asset Account.
IFA-59.	Increase of land obtained through purchase from non-Federal sources.	
	Dr. 1710.0	Land.
	Cr. 2113.0	Accounts Payable-Public-Current,
		-or-
	Cr. 2591.0	Mortgages Payable-Family Housing.
		-or-
	Cr. 2592.0	Mortgages Payable-Homeowners Assistance Program.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IFA-60.	Increase of land obtained through (1) purchase from Federal sources (2) loan from other sources and (3) donations.	
	Dr. 1710.0	Land
	Cr. 2111.0	Accounts Payable-Government-Current,
		-or-
	Cr. 2992.0	Loan from other sources,
		-or-
	Cr. 5600.0	Donated Revenue
IFA-61.	Combined with IFA-60.	
IFA-62.	Combined with IFA-60.	
IFA-63.	Increase of land obtained by transfers in from others without reimbursement.	
	Dr. 1710.0	Land.
	Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-64.	Increase of land obtained by exchange of other assets.	
	Dr. 1710.0	Land.
	Dr. 15*9.0	Appropriate Allowance Account.
		-or-
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**.0	Appropriate Inventory Account.
		-or-
	Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-65.	Increase in value of land obtained by gains through revaluation.	
	Dr. 1710.0	Land.
	Cr. 7193.0	Other Gains.
IFA-66.	Increase of value or cost of land obtained through completion of work in process and assignment to land value.	
	Dr. 1710.0	Land.
	Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
	Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.
IFA-67.	Increase of construction in progress-in house obtained (1) through purchase from (a) non-Federal sources or (b) Federal and (2) through loans from other sources and/or (3) from donated revenue.	
	Dr. 1721.0	Construction In Progress-In House
	Cr. 2113.0	Accounts Payable-Public-Current,
		-or-
	Cr. 2111.0	Accounts Payable-Government-Current,
		-or-
	Cr. 2992.0	Liability for Property Furnished by Others,
		-or-
	Cr. 5600.0	Donated Revenue.
IFA-68.	Combined with IFA-67.	
IFA-69.	Combined with IFA-67.	

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-70.	Combined with IFA-67.	
IFA-71.	Increase of construction in progress-in house obtained by transfers in from others without reimbursement.	
	Dr. 1721.0	Construction In Progress-In House.
	Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-72.	Increase of construction in progress-in house obtained by exchange of other assets.	
	Dr. 1721.0	Construction In Progress-In House.
	Dr. 15*9.0	Appropriate Allowance Account.
	-or-	
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**.0	Appropriate Inventory Account.
	-or-	
	Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-73.	Increase in value of construction in progress-in house obtained by gains from physical inventory count or revaluation.	
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 7193.0	Other Gains.
IFA-74.	Increase of value or cost of construction in progress-in house obtained through completion of work in process and assignment of that value.	
	Dr. 1721.0	Construction in Progress-In House.
	Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
	Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.
IFA-75.	Increase of construction in progress-contractor obtained through purchase from non-Federal sources.	
	Dr. 1722.0	Construction In Progress-Contractor.
	Cr. 2113.0	Accounts Payable-Public-Current.
IFA-76.	Increase of in progress-contractor obtained through purchase from Federal sources.	
	Dr. 1722.0	Construction In Progress-Contractor.
	Cr. 2111.0	Accounts Payable-Government-Current.
IFA-77.	Increase of construction in progress-contractor obtained through loan from other sources.	
	Dr. 1722.0	Construction In Progress-Contractor.
	Cr. 2992.0	Liability for Property Furnished by Others.
IFA-78.	Increase of construction in progress-contractor obtained by donation.	
	Dr. 1722.0	Construction In Progress-Contractor.
	Cr. 5600.0	Donated Revenue.
IFA-79.	Increase of construction in progress-contractor obtained by transfers in from others without reimbursement.	
	Dr. 1722.0	Construction In Progress-Contractor.
	Cr. 3220.0	Transfers-In from Others Without Reimbursement.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-80.	Increase of construction in progress-contractor obtained by exchange of other assets.	
	Dr. 1722.0	Construction In Progress-Contractor.
	Dr. 15*9.0	Appropriate Allowance Account.
	-or-	
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**.0	Appropriate Inventory Account.
	-or-	
	Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-81.	Increase in value of construction in progress-contractor obtained by gains from physical inventory count or revaluation.	
	Dr. 1722.0	Construction in Progress-Contractor.
	Cr. 7193.0	Other Gains.
IFA-82.	Increase of value or cost of construction in progress-contractor obtained through completion of work in process and assignment of that value.	
	Dr. 1722.0	Construction in Progress-Contractor.
	Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
	Cr. 154*.0	Appropriate Inventory-Work In Process.
IFA-83.	Increase of construction in progress-Other U.S. Government agencies obtained through purchase from non Federal sources.	
	Dr. 1723.0	Construction In Progress-Other Government Activities.
	Cr. 2113.0	Accounts Payable-Public-Current.
IFA-84.	Increase of construction in progress-Other U.S. Government agencies obtained through purchase from Federal sources.	
	Dr. 1723.0	Construction In Progress-Other Government Activities
	Cr. 2111.0	Accounts Payable-Government-Current.
IFA-85.	Increase of construction in progress-Other U.S. Government agencies obtained through loan from other sources.	
	Dr. 1723.0	Construction In Progress-Other Government Activities.
	Cr. 2992.0	Liability for Property Furnished by Others.
IFA-86.	Increase of construction in progress-Other U.S. Government agencies obtained by donation.	
	Dr. 1723.0	Construction In Progress-Other Government Activities.
	Cr. 5600.0	Donated Revenue.
IFA-87.	Increase of construction in progress-Other U.S. Government agencies obtained by transfers in from others without reimbursement.	
	Dr. 1723.0	Construction In Progress-Other Government Activities.
	Cr. 3220.*	Transfers In from Others Without Reimbursement.
IFA-88.	Increase of construction in progress-Other U.S. Government agencies obtained by exchange of other assets.	
	Dr. 1723.0	Construction In Progress-Other Government Activities.
	Dr. 15*9.0	Appropriate Allowance Account.
	-or-	
	Dr. 17*9.0	Appropriate Depreciation Account.

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**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Cr. 15**.0	Appropriate Inventory Account.
		-or-
	Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-89.	Increase in value of construction in progress-Other U.S. Government activities obtained by gains from physical inventory count or revaluation.	
	Dr. 1723.0	Construction in Progress-Other Government Activities.
	Cr. 7193.0	Other Gains.
IFA-90.	Increase of value or cost of construction in progress-Other U.S. Government agencies obtained through completion of work in process and assignment of that value.	
	Dr. 1723.0	Construction in Progress-Other Government Activities.
	Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
	Cr. 154*.0	Appropriate Inventory-Work In Process Asset Accounts.
IFA-91.	Increase of construction in progress-U.S. Government furnished materiel obtained through purchase from non Federal sources.	
	Dr. 1724.0	Construction In Progress-Government Furnished Materiel.
	Cr. 2113.0	Accounts Payable-Public-Current.
IFA-92.	Increase of construction in progress-U.S. Government furnished materiel obtained through purchase from Federal sources.	
	Dr. 1724.0	Construction In Progress-Government Furnished Materiel.
	Cr. 2111.0	Accounts Payable-Government-Current.
IFA-93.	Increase of construction in progress-U.S. Government furnished materiel obtained through loan from other sources.	
	Dr. 1724.0	Construction In Progress-Government Furnished Materiel.
	Cr. 2992.0	Liability for Property Furnished By Others.
IFA-94.	Increase of construction in progress-U.S. Government furnished materiel obtained by donation.	
	Dr. 1724.0	Construction In Progress-Government Furnished Materiel.
	Cr. 5600.0	Donated Revenue.
IFA-95.	Increase of construction in progress-U.S. Government furnished materiel obtained by transfers in from others without reimbursement.	
	Dr. 1724.0	Construction In Progress-Government Furnished Materiel.
	Cr. 3220.0	Transfers-In from Others Without Reimbursement.
IFA-96.	Increase of construction in progress-U.S. Government furnished materiel obtained by exchange of other assets.	
	Dr. 1724.0	Construction In Progress-Government Furnished Materiel.
	Dr. 15*9.0	Appropriate Allowance Account.
		-or-
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**.0	Appropriate Inventory Account.
		-or-
	Cr. 17**.0	Appropriate Fixed Asset Account.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IFA-97.	Increase in value of construction in progress-U.S. Government furnished materiel obtained by gains from physical inventory count or revaluation.
Dr. 1724.0	Construction in Progress-Government Furnished Materiel.
Cr. 7193.0	Other Gains.
IFA-98.	Increase of value or cost of construction in progress-U.S. Government furnished materiel obtained through completion of work in process and assignment of that value.
Dr. 1724.0	Construction in Progress-Government Furnished Materiel.
Dr. 1549.0	Allowance for Loss on Inventory-Work in Process.
Cr. 154*.0	Appropriate Inventory-Work In Process.
IFA-99.	Increase in value of buildings obtained through purchase from non-Federal sources.
Dr. 1730.0	Buildings.
Cr. 2113.0	Accounts Payable-Public-Current.
Cr. 2591.0	Mortgages Payable-Family Housing.
Cr. 2592.0	Mortgages Payable-Homeowners Assistance Program.
IFA-100.	Increase in value of buildings obtained through purchase from Federal sources.
Dr. 1730.0	Buildings.
Cr. 2111.0	Accounts Payable-Government-Current.
IFA-101.	Increase in value of buildings obtained through loan from other sources.
Dr. 1730.0	Buildings.
Cr. 2992.0	Liability for Property Furnished By Others.
IFA-102.	Increase in value of buildings obtained by donation.
Dr. 1730.0	Buildings.
Cr. 5600.0	Donated Revenue.
IFA-103.	Increase in value of buildings obtained by transfers-in from others without reimbursement.
Dr. 1730.0	Buildings.
Cr. 3220.0	Transfers-In From Others Without Reimbursement.
IFA-104.	Increase in value of buildings obtained by exchange of other assets.
Dr. 1730.0	Buildings.
Dr. 15*9.0	Appropriate Allowance Account.
	-or-
Dr. 17*9.0	Appropriate Depreciation Account.
Cr. 15**.0	Appropriate Inventory Account.
	-or-
Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-105.	Increase in value of buildings obtained by gains from physical inventory count or revaluation.
Dr. 1730.0	Buildings.
Cr. 7193.0	Other Gains.
IFA-106.	Increase in value or cost of buildings obtained through completion of work in process and assignment of that value.
Dr. 1730.0	Buildings.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-107.	Increase in value or cost of buildings obtained through completions of the associated construction in progress activity and recognition as buildings assets.
Dr. 1730.0	Buildings.
Cr. 172*.0	Appropriate Construction In Progress Account.
IFA-108.	Increase in value of other structures and facilities obtained through purchase from non-Federal sources.
Dr. 1740.0	Other Structures and Facilities.
Cr. 2113.0	Accounts Payable-Public-Current.
IFA-109.	Increase in value of other structures and facilities obtained through purchase from Federal sources.
Dr. 1740.0	Other Structures and Facilities.
Cr. 2111.0	Accounts Payable-Government-Current.
IFA-110.	Increase in value of other structures and facilities obtained through loan from other sources.
Dr. 1740.0	Other Structures and Facilities.
Cr. 2992.0	Liability for Property Furnished by Others.
IFA-111.	Increase in value of other structures and facilities obtained by donation.
Dr. 1740.0	Other Structures and Facilities.
Cr. 5600.0	Donated Revenue.
IFA-112.	Increase in value of other structures and facilities obtained by transfers in from others without reimbursement.
Dr. 1740.0	Other Structures and Facilities.
Cr. 3220.0	Transfers In From Others Without Reimbursement.
IFA-113.	Increase in value of other structures and facilities obtained by exchange of other assets.
Dr. 1740.0	Other Structures and Facilities.
Dr. 15*9.0	Appropriate Allowance Account.
	-or-
Dr. 17*9.0	Appropriate Depreciation Account.
Cr. 15**.0	Appropriate Inventory Account.
	-or-
Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-114.	Increase in value of other structures and facilities obtained by gains from physical inventory count or revaluation.
Dr. 1740.0	Other Structures and Facilities.
Cr. 7193.0	Other Gains.
IFA-115.	Increase of value or cost of other structures and facilities obtained through completion of work in process and assignment of that value.
Dr. 1740.0	Other Structures and Facilities.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.
IFA-116.	Increase of value or cost of other structures and facilities obtained through completions of the associated construction in progress activity and recognition thereof.
Dr. 1740.0	Other Structures and Facilities.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Cr. 172*.0	Appropriate Construction In Progress Account.
IFA-117.	Increase in value of industrial property in layaway obtained through purchase from non-Federal sources.	
	Dr. 1761.0	Industrial Property in Layaway.
	Cr. 2113.0	Accounts Payable-Public-Current.
IFA-118.	Increase in value of industrial property in layaway obtained through purchase from Federal sources obtained through completions of the associated construction in progress activity and Recognition as buildings assets.	
	Dr. 1730.0	Buildings.
	Cr. 172*.0	Appropriate Construction In Progress Account.
IFA-119.	Increase in value of industrial property in layaway obtained through loan from other sources.	
	Dr. 1761.0	Industrial Property in Layaway.
	Cr. 2992.0	Liability for Property Furnished by Others.
IFA-120.	Increase in value of industrial property in layaway obtained by donation.	
	Dr. 1761.0	Industrial Property in Layaway.
	Cr. 5600.0	Donated Revenue.
IFA-121.	Increase in value of industrial property in layaway obtained by transfers in from others without reimbursement.	
	Dr. 1761.0	Industrial Property in Layaway.
	Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-122.	Increase in value of industrial property in layaway obtained by exchange of other assets.	
	Dr. 1761.0	Industrial Property in Layaway.
	Dr. 15*9.0	Appropriate Allowance Account.
	-or-	
	Dr. 17*9.0	Appropriate Depreciation Account.
	Cr. 15**.0	Appropriate Inventory Account.
	-or-	
	Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-123.	Increase in value of industrial property in layaway obtained by gains from physical inventory count or revaluation.	
	Dr. 1761.0	Industrial Property In Layaway.
	Cr. 7193.0	Other Gains.
IFA-124.	Increase of value or cost of industrial property in layaway obtained through completion of work in process and assignment of that value.	
	Dr. 1761.0	Industrial Property in Layaway.
	Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
	Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.
IFA-125.	Increase in value of equipment in use obtained through purchase from non-Federal sources.	
	Dr. 1762.0	Equipment in use.
	Cr. 2113.0	Accounts Payable-Public-Current.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-126.	Increase in value of equipment in use obtained through purchase from Federal sources.
Dr. 1762.0	Equipment in Use.
Cr. 2111.0	Accounts Payable-Government-Current.
IFA-127.	Increase of equipment in use obtained through loan from other sources.
Dr. 1762.0	Equipment in Use.
Cr. 2992.0	Liability for Property Furnished by Others.
IFA-128.	Increase in value of equipment in use obtained by donation.
Dr. 1762.0	Equipment in Use.
Cr. 5600.0	Donated Revenue.
IFA-129.	Increase in value of equipment in use obtained by transfers in from others without reimbursement.
Dr. 1762.0	Equipment in use.
Cr. 3220.0	Transferred in from others without Reimbursement.
IFA-130.	Increase in value of equipment in use obtained by exchange of other assets.
Dr. 1762.0	Equipment in Use.
Dr. 15*9.0	Appropriate Allowance Account.
	-or-
Dr. 17*9.0	Appropriate Depreciation Account.
Cr. 15**.0	Appropriate Inventory Account.
	-or-
Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-131.	Increase in value of equipment in use obtained by gains from physical inventory count or revaluation.
Dr. 1762.0	Equipment in Use.
Cr. 7193.0	Other Gains.
IFA-132.	Increase in value or cost of equipment in use obtained through completion of work in process and assignment of that value.
Dr. 1762.0	Equipment In Use.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.
IFA-133.	Increase in value of equipment with contractors, testing agencies defense industrial facilities and others obtained through purchase from non-Federal sources.
Dr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
Cr. 2113.0	Accounts Payable-Public-Current.
IFA-134.	Increase in value of equipment with contractors, testing agencies, defense industrial facilities and others obtained through purchase from Federal sources.
Dr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
Cr. 2111.0	Accounts Payable-Government-Current.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-135.	Increase in value of equipment with contractors, testing agencies, defense industrial facilities and others obtained through loan from other sources.
Dr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
Cr. 2992.0	Liability for Property Furnished by Others.
IFA-136.	Increase in value of equipment with contractors, testing agencies, defense industrial facilities and others obtained by donation.
Dr. 1763.0	Equipment With Contractors, Testing Agencies, Defense industrial Facilities and Others.
Cr. 5600.0	Donated Revenue.
IFA-137.	Increase in value of equipment with contractors, testing agencies, defense industrial facilities and others obtained by transfers in from others without reimbursement.
Dr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-138.	Increase in value of equipment with contractors, testing agencies, defense industrial facilities and others obtained by exchange of other assets.
Dr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
Dr. 15*9.0	Appropriate Allowance Account.
	-or-
Dr. 17*9.0	Appropriate Depreciation Account.
Cr. 15**.0	Appropriate Inventory Account.
	-or-
Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-139.	Increase in value of equipment contractors, testing agencies, defense industrial facilities and others obtained by gains from physical inventory count or revaluation.
Dr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
Cr. 7193.0	Other Gains.
IFA-140.	Increase of value or cost of equipment with contractors, testing agencies, defense industrial facilities and others obtained through completion of work in process and assignment of that value.
Dr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.
IFA-141.	Increase in value of equipment on loan obtained through purchase from non-Federal sources.
Dr. 1764.0	Equipment On Loan.
Cr. 2113.0	Accounts Payable-Public-Current.
IFA-142.	Increase in value of equipment on loan obtained through purchase from Federal sources.
Dr. 1764.0	Equipment On Loan.
Cr. 2111.0	Accounts Payable-Government-Current.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-143.	Increase in value of equipment on loan obtained through loan from other sources.
	Dr. 1764.0      Equipment On Loan.
	Cr. 2992.0      Liability for Property Furnished by Others.
IFA-144.	Increase in value of equipment on loan obtained by donation.
	Dr. 1764.0      Equipment On Loan.
	Cr. 5600.0      Donated Revenue.
IFA-145.	Increase in value of equipment on loan obtained by Transfers In from others without reimbursement.
	Dr. 1764.0      Equipment On Loan.
	Cr. 3220.0      Transfers In from Others Without Reimbursement.
IFA-146.	Increase in value of equipment on loan obtained by exchange of other assets.
	Dr. 1764.0      Equipment On Loan.
	Dr. 15*9.0      Appropriate Allowance Account.
	Dr. 17*9.0      Appropriate Depreciation Account.
	Cr. 15**.0      Appropriate Inventory Account.
	Cr. 17**.0      Appropriate Fixed Asset Account.
IFA-147.	Increase in value of equipment on loan obtained by gains from physical inventory count or revaluation.
	Dr. 1764.0      Equipment On Loan.
	Cr. 7193.0      Other Gains.
IFA-148.	Increase of value or cost of equipment on loan obtained through completion of work in process and assignment of that value.
	Dr. 1764.0      Equipment On Loan.
	Dr. 1549.0      Allowance for Loss on Inventory-Work In Process.
	Cr. 154*.0      Appropriate Inventory-Work In Process Asset Account.
IFA-149.	Increase in value of property awaiting disposal obtained through purchase from non Federal sources.
	Dr. 1765.0      Property Awaiting Disposal.
	Cr. 2113.0      Accounts Payable-Public-Current.
IFA-150.	Increase in value of property awaiting disposal obtained through purchase from Federal sources.
	Dr. 1765.0      Property Awaiting Disposal.
	Cr. 2111.0      Accounts Payable-Government-Current.
IFA-151.	Increase in value of property awaiting disposal obtained through loan from other sources.
	Dr. 1765.0      Property Awaiting Disposal.
	Cr. 2992.0      Liability for Property Furnished by Others.
IFA-152.	Increase in value of property awaiting disposal obtained by donation.
	Dr. 1765.0      Property Awaiting Disposal.
	Cr. 5600.0      Donated Revenue.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-153.	Increase in value of property awaiting disposal obtained by transfers in from others without reimbursement.
Dr. 1765.0	Property Awaiting Disposal.
Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-154.	Increase in value of property awaiting disposal obtained by exchange of or redesignation of other assets.
Dr. 1765.0	Property Awaiting Disposal.
Dr. 15*9.0	Appropriate Allowance Account.
	-or-
Dr. 17*9.0	Appropriate Depreciation Account.
Cr. 15**.0	Appropriate Inventory Account.
	-or-
Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-155.	Increase of value or cost of property awaiting disposal obtained through completion of work in process and assignment of that value.
Dr. 1765.0	Property Awaiting Disposal.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.
IFA-156.	Increase in value of equipment not in use obtained through purchase from non-Federal sources.
Dr. 1766.0	Equipment Not In Use.
Cr. 2113.0	Accounts Payable-Public-Current.
IFA-157.	Increase in value of equipment not in use obtained through purchase from Federal sources.
Dr. 1766.0	Equipment Not In Use.
Cr. 2111.0	Accounts Payable-Government-Current.
IFA-158.	Increase in value of equipment not in use obtained through loan from other sources.
Dr. 1766.0	Equipment Not In Use.
Cr. 2992.0	Liability for Property Furnished by Others.
IFA-159.	Increase in value of equipment not in use obtained by donation.
Dr. 1766.0	Equipment Not In Use.
Cr. 5600.0	Donated Revenue.
IFA-160.	Increase in value of equipment not in use obtained by transfers in from others without reimbursement.
Dr. 1766.0	Equipment Not In Use.
Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-161.	Increase in value of equipment not in use obtained by exchange of other assets.
Dr. 1766.0	Equipment Not In Use.
Dr. 15*9.0	Appropriate Allowance Account.
Dr. 17*9.0	Appropriate Depreciation Account.
Cr. 15**.0	Appropriate Inventory Account.
	-or-
Cr. 17**.0	Appropriate Fixed Asset Account.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-162.	Increase in value of equipment not in use obtained by gains from physical inventory count or revaluation.
Dr. 1766.0	Equipment Not In Use.
Cr. 7193.0	Other Gains.
IFA-163.	Increase of value or cost of equipment not in use obtained through completion of work in process and assignment of that value.
Dr. 1766.0	Equipment Not In Use.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.
IFA-164.	Increase in value of equipment in transit obtained through purchase from non-Federal sources.
Dr. 1770.0	Equipment In Transit.
Cr. 2113.0	Accounts Payable-Public-Current.
IFA-165.	Increase in value of equipment in transit obtained through purchase from Federal sources.
Dr. 1770.0	Equipment In Transit.
Cr. 2111.0	Accounts Payable-Government-Current.
IFA-166.	Increase in value of equipment in transit obtained through loan from other sources.
Dr. 1770.0	Equipment In Transit.
Cr. 2992.0	Liability for Property Furnished by Others.
IFA-167.	Increase in value of equipment in transit obtained by donation.
Dr. 1770.0	Equipment In Transit.
Cr. 5600.0	Donated Revenue.
IFA-168.	Increase in value of equipment in transit obtained by transfers in from others without reimbursement.
Dr. 1770.0	Equipment In Transit.
Cr. 3220.0	Transfers In from Others Without Reimbursement.
IFA-169.	Increase in value of equipment in transit obtained by exchange of other assets.
Dr. 1770.0	Equipment In Transit.
Dr. 15*9.0	Appropriate Allowance Account.
	-or-
Dr. 17*9.0	Appropriate Depreciation Account.
Cr. 15**.0	Appropriate Inventory Account.
	-or-
Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-170	Increase in value of equipment in transit obtained by gains.
Dr. 1770.0	Equipment In Transit.
Cr. 7193.0	Other Gains.
IFA-171.	Increase of value or cost of equipment in transit obtained through completion of work in process and assignment of that value.
Dr. 1770.0	Equipment In Transit.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-172.	Recognition of/or increase to assets under capital lease.
Dr. 1810.0	Assets Under Capital Lease.
Cr. 2991.0	Capital Leases Payable.
IFA-173.	Increase in value of leasehold improvements obtained through purchase from non-Federal sources.
Dr. 1820.0	Leasehold Improvements.
Cr. 2113.0	Accounts Payable-Public-Current.
IFA-174.	Increase in value of leasehold improvements obtained through gains.
Dr. 1820.0	Leasehold Improvements.
Cr. 2111.0	Accounts Payable-Government-Current.
IFA-175.	Increase in value of leasehold improvements obtained through loan from other sources.
Dr. 1820.0	Leasehold Improvements.
Cr. 2992.0	Liability for Property Furnished by Others.
IFA-176.	Increase in value of leasehold improvements obtained by donation.
Dr. 1820.0	Leasehold Improvements.
Cr. 5600.0	Donated Revenue.
IFA-177.	Increase in value of leasehold improvements obtained by transfers in from others without reimbursement.
Dr. 1820.0	Leasehold Improvements.
Cr. 3220.0	Transfers-in from Others Without Reimbursement.
IFA-178.	Increase in value of leasehold improvements obtained by exchange of other assets.
Dr. 1820.0	Leasehold Improvements.
Dr. 15*9.0	Appropriate Allowance Account
	-or-
Dr. 17*9.0	Appropriate Depreciation Account.
Cr. 15**.0	Appropriate Inventory Account.
	-or-
Cr. 17**.0	Appropriate Fixed Asset Account.
IFA-179.	Increase in value of leasehold improvements obtained by gains from physical inventory count or revaluation.
Dr. 1820.0	Leasehold Improvements.
Cr. 7193.0	Other Gains.
IFA-180.	Increase of value or cost of leasehold improvements obtained through completion of work in process and assignment of that value.
Dr. 1820.0	Leasehold Improvements.
Dr. 1549.0	Allowance for Loss on Inventory-Work in Process.
Cr. 154*.0	Appropriate Inventory-Work In Process Asset Account.
Dr. 1820.0	Leasehold Improvements.
Cr. 172*.0	Appropriate Construction In Progress Account.
IFA-182.	Increase in value of ADP software obtained through purchase from non-Federal sources.
Dr. 1830.0	Automatic Data Processing Software.
Cr. 2113.0	Accounts Payable-Public-Current.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-183.	Increase in value of automatic data processing software obtained through purchase from Federal sources.
Dr. 1830.0	Automatic Data Processing Software.
Cr. 2111.0	Accounts Payable-Government-Current.
IFA-184.	Increase in value of leasehold improvements obtained through loan from other sources.
Dr. 1830.0	Automatic Data Processing Software.
Cr. 2992.0	Liability for Property Furnished by Others.
IFA-185.	Increase in value of automatic data processing software obtained by donation.
Dr. 1830.0	Automatic Data Processing Software.
Cr. 5600.0	Donated Revenue.
IFA-186.	Increase in value of ADP software obtained by transfers in from others without reimbursement.
Dr. 1830.0	Automatic Data Processing Software.
Cr. 3220.0	Transfers-in from others without reimbursement.
IFA-187.	Increase of ADP software obtained by exchange of other assets.
Dr. 1830.0	Automatic Data Processing Software.
Dr. 15*9.0	Appropriate Allowance Account
	-or-
Dr. 17*9.0	Appropriate Depreciation Account.
Cr. 15**0	Appropriate Inventory Account
	-or-
Cr. 17**0	Appropriate Fixed Asset Account.
IFA-188.	Increase in value of ADP software obtained by gains from physical inventory count or revaluation.
Dr. 1830.0	Automatic Data Processing Software.
Cr. 7193.0	Other Gains.
IFA-189.	Increase of value or cost of ADP software obtained through completion of work in process and assignment of that value.
Dr. 1830.0	Automatic Data Processing Software.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process.
Cr. 154*0	Appropriate Inventory-Work In Process Asset Account.
IFA-190.	Recognition of value of acquired collateral incident to recovery of private residence.
Dr. 1910.0	Acquired Collateral.
Cr. 1015.*	Undistributed Disbursements.
Cr. 2592.0	Mortgages Payable-Homeowners Assistance Program.
IFA-191A.	Reduction of inventory for agency operations due to recognition of inventory used.
Dr. 61**0	Appropriate Expense Account.
Cr. 1510.0	Inventory for Agency Operations.
IFA-191B.	Reduction of inventory for agency operations due to recognition of use of inventory as indirect materiel. Used only in areas where indirect materiel are recognized and valued at actual and are applied at a standard rate.
Dr. 1519.0	Allowance for loss or Inventory for Agency Operations.
Dr. 6600.0	Applied Overhead.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Cr. 1510.0	Inventory for Agency Operations.
IFA-191C.	Recognition of indirect material application at standard rates. Authorized reimbursable sale used only in areas where indirect material costs are recognized and valued at actual and are applied at a standard rate.	
	Dr. 1541.0	Inventory-Work in Process-In House.
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 6600.0	Applied Overhead (Any value remaining in account 6600.0 at FY end either debit balance for under application or credit balance for over application will be closed out to Net Results of Operations.)
IFA-192.	Reduction in value of inventory for agency operations due to transfers out to U.S. Government agencies without reimbursement.	
	Dr. 1519.0	Allowance for loss on Inventory for Agency Operations.
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement.
	Cr. 1510.0	Inventory for Agency Operations.
IFA-193.	Reduction in value of inventory for gains.	
	Dr. 1519.0	Allowance for loss on Inventory for Agency Operations.
	Dr. 3232.0	Transfers-Out to All Others Without Reimbursement.
	Cr. 1510.0	Inventory for Agency Operations.
IFA-194.	Reduction in value of inventory for agency operations due to authorized reimbursable sale.	
	Dr. 1519.0	Allowance for loss on Inventory for Agency Operations.
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1510.0	Inventory for Agency operations.
	-and-	
	Dr. 131*.0	Appropriate Receivable.
	Cr. 5100.*	Revenue from Goods Sold.
IFA-195.	Reduction in value of inventory for agency operations due to sale that is not authorized for reimbursement.	
	Dr. 1519.0	Allowance for loss on Inventory for Agency Operations (Financing Appropriations).
	Dr. 3231.0	Transfers Out to Other Government Agencies Without Reimbursement (Financing appropriation).
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
	Cr. 1510.0	Inventory for Agency Operations (Financing appropriation).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-196.	Highly unusual losses of inventory for agency operations.	
	Dr. 1519.0	Allowance for Loss on Inventory Operations.
	Dr. 7300.0	Extraordinary Items.
	Cr. 1510.0	Inventory for Agency Operations.
IFA-197.	Write down of inventory for agency operations due to failure to recognize expenses properly in a prior period. Requires DFAS-IN approval prior to use.	
	Dr. 1519.0	Allowance for Loss on Inventory Operations.
	Dr. 7400.0	Prior Period Adjustments.
	Cr. 1510.0	Inventory for Agency Operations.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IFA-198.	Recognition of gains in inventory for agency operations discovered through physical inventory count or revaluation.	
	Dr. 1510.0	Inventory for Agency Operations.
	Cr. 7191.0	Inventory Gains.
IFA-199.	Recognition of losses in inventory for agency operations discovered through physical inventory count.	
	Dr. 1519.0	Allowance for Loss on Inventory for Agency Operations (To the Extent Available).
	Dr. 7291.0	Inventory Losses or Adjustments (For any Amount in Excess of the Allowance Account Balance).
	Cr. 1510.0	Inventory for Agency Operations.
IFA-200A.	Reduction of inventory-raw materiel and supplies due to use in mission.	
	Dr. 1539.0	Allowance for Loss on Inventory-Raw Materiel & Supplies.
	Dr. 61**.0	Appropriate Expense Account.
	Cr. 1530.0	Inventory-Raw Materiel and Supplies.
IFA-200B.	Reduction of inventory-raw materiel and supplies due to recognition of use of inventory as indirect materiel. Used only in areas where indirect materiel are recognized and valued at actual and are applied at a standard rate.	
	Dr. 1539.0	Allowance for Loss on Inventory-Raw Materials & Supplies.
	Dr. 6600.0	Applied Overhead.
	Cr. 1530.0	Inventory-Raw Materials and Supplies.
IFA-200C.	Recognition of indirect materiel application at standard rates. Used on/in areas where indirect materiel costs are recognized and valued at actual and are applied at a standard rate.	
	Dr. 1541.0	Inventory-Work in Process-In House.
	Dr. 1721.0	Construction in Progress-In House.
	Cr. 6600.0	Applied Overhead (Any Value remaining in account 6600.0 at FY end either debit balance for under application or credit balance for over application will be closed out to Net Results of Operations.)
IFA-201.	Reduction of inventory-raw materiel and supplies due to transfers out to U.S. Government agencies without reimbursement.	
	Dr. 1539.0	Allowance for Loss on Inventory-Raw Materials & Supplies
	Dr. 3231.0	Transfers Out to Government Agencies Without Reimbursement.
	Cr. 1530.0	Inventory-Raw Materials and Supplies.
IFA-202.	Reduction of inventory-raw materiel and supplies due to transfers out to others without reimbursement.	
	Dr. 1539.0	Allowance for Loss on Inventory-Raw Materials & Supplies.
	Dr. 3232.0	Transfers-Out to All Others Without Reimbursement.
	Cr. 1530.0	Inventory-Raw Materials and Supplies.
IFA-203.	Reduction of inventory-raw materiel and supplies due to authorized reimbursable sale.	
	Dr. 1539.0	Allowance for Loss on Inventory-Raw Materials & Supplies.
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1530.0	Inventory-Raw Materials and Supplies.
	-and-	
	Dr. 131*.0	Appropriate Receivable Account.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Cr. 5100.*	Revenue from Goods Sold.
IFA-204.	Reduction of inventory-raw materiel and supplies due to sale that is not authorized for reimbursement.	
	Dr. 1539.0	Allowance for Loss on Inventory-Raw Materiels & Supplies.
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Financing Appropriations).
	Cr. 1530.0	Inventory-Raw Materiels and Supplies (Financing Appropriation).
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-205.	Highly unusual losses of inventory-raw materiel and supplies.	
	Dr. 1539.0	Allowance for Loss on Inventory-Raw Materiels and Supplies (As Available).
	Dr. 7300.0	Extraordinary Items (Amount in Excess of Allowance Account Balance).
	Cr. 1530.0	Inventory-Raw Materiels and Supplies.
IFA-206.	Write down of inventory-raw materiel and supplies due to failure to recognize expenses properly in a prior period. Requires DFAS-IN approval prior to use.	
	Dr. 1539.0	Allowance for Loss on Inventory-Raw Materiel & Supplies.
	Dr. 7400.0	Prior Period Adjustments.
	Cr. 1530.0	Inventory-Raw Materiels and Supplies.
IFA-207.	Recognition of gains in inventory-raw materiel and supplies discovered through physical inventory count or re-evaluation.	
	Dr. 1530.0	Inventory-Raw Materiel and Supplies.
	Cr. 7191.0	Inventory Gains.
IFA-208.	Recognition of losses in inventory-raw materiel and supplies discovered through physical inventory count or revaluation.	
	Dr. 1539.0	Allowance for Loss on Inventory-Raw Materiel and Supplies (To the Extent Available)
	Dr. 7291.0	Inventory Losses or Adjustments (For any Amount in Excess of the Allowance Account Balance).
	Cr. 1530.0	Inventory-Raw Materiel and Supplies.
IFA-209.	Reduction of inventory-work in process-in house due to completion of project and transfer to successor asset account.	
	Dr. 1549.0	Allowance for Loss on Inventory-WIP.
	Dr. 176*.0	Appropriate Equipment Account.
	-or-	
	Dr. 1740.0	Other Structures and Facilities.
	Cr. 1541.0	Inventory-Work In Process-In House.
IFA-210.	Reduction of inventory-work in process-in house due to use of completed items in mission.	
	Dr. 1549.0	Allowance for Loss on Inventory-WIP.
	Dr. 61**.0	Appropriate Expense Account.
	Cr. 1541.0	Inventory-Work In Process-In House.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IFA-211.	Reduction of inventory-work in process-in house due to transfers out to U.S. Government agencies without reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement.
Cr. 1541.0	Inventory-Work In Process-In House.
IFA-212.	Reduction of inventory-work in process-in house due to transfers out to others without reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 3232.0	Transfers-Out to All Others Without Reimbursement.
Cr. 1541.0	Inventory-Work In Process-In House.
IFA-213.	Reduction of inventory-work in process-in house due to authorized reimbursable sale.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1541.0	Inventory-Work In Process-In House.
IFA-214.	Reduction of inventory-work in process-in house due to sale that is not authorized for reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-WIP (Financing Appropriation).
Dr. 3231.0	Transfers Out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1541.0	Inventory-Work In Process-In House (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General FundMiscellaneous Receipts.
IFA-215.	Highly unusual losses of inventory-work in process-in house.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process (As available).
Dr. 7300.0	Extraordinary Items (Amount in Excess of Allowance Account Balance).
Cr. 1541.0	Inventory-Work In Process-In House.
IFA-216.	Write up of inventory-work in process-in house due to failure to recognize expenses properly in a prior period. Requires DFAS-IN approval prior to use.
Dr. 1541.0	Inventory-Work In Process-In House.
Cr. 7400.0	Prior Period Adjustments.
IFA-217.	Recognition of gains in inventory-work in process-in house discovered through physical inventory count or revaluation.
Dr. 1541.0	Inventory-Work In Process-In House.
Cr. 7191.0	Inventory Gains.
IFA-218.	Recognition of losses in inventory-work in process-in house discovered through physical inventory count or revaluation.
Dr. 1549.0	Inventory Losses or Adjustments (For any Amount in Excess of the Allowance Account Balance).
Dr. 7291.0	Inventory Gains.
Cr. 1541.0	Inventory-Work In Process-In House.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IFA-219.	Reduction of inventory-work in process-contractor due to completion of project and transfer to successor asset account.
Dr. 1549.0	Allowances for Loss on Inventory-WIP.
Dr. 176*.0	Appropriate Equipment Account.
	-or-
Dr. 1740.0	Other Structures and Facilities.
Cr. 1542.0	Inventory-Work In Process-Contractor.
IFA-220.	Reduction of inventory-work in process-contractor due to use of completed items in mission.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 61**.0	Appropriate Expense Account.
Cr. 1542.0	Inventory-Work In Process-Contractor.
IFA-221.	Reduction of inventory-work in process-contractor due to transfers out to U.S. Government agencies without reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement.
Cr. 1542.0	Inventory-Work In Process-Contractor.
IFA-222.	Reduction of inventory-work in process-contractor due to transfers out to others without reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 3232.0	Transfers-Out to All Others Without Reimbursement.
Cr. 1542.0	Inventory-Work In Process-Contractor.
IFA-223.	Reduction of inventory-work in process-contractor due to authorized reimbursable sales.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1542.0	Inventory-Work In Process-Contractor.
IFA-224.	Reduction of inventory-work in process-contractor due to sale that is not authorized for reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 3231.0	Transfers-Out to Government Agencies (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>
Cr. 1542.0	Inventory-Work in Process-Work-Contractor (Financing Appropriation).
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-225.	Highly unusual losses of inventory-work in process-contractor.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process (As available).
Dr. 7300.0	Extraordinary Items (Amount in Excess of Allowance Account Balance).
Cr. 1542.0	Inventory-Work In Process-Contractor.
IFA-226.	Write up of inventory-work in process-contractor due to failure to recognize expenses properly in a prior period. Requires DFAS-IN approval prior to use.
Dr. 1542.0	Inventory-Work In Process-Contractor.
Cr. 7400.0	Prior Period Adjustments.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IFA-227.	Recognition of gains in inventory-work in process-contractor discovered through physical inventory count or revaluation.
Dr. 1542.0	Inventory-Work In Process Materials and Supplies.
Cr. 7191.0	Prior Period Adjustments.
IFA-228.	Recognition of losses in inventory-work in process-contractor discovered through physical inventory count or revaluation.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process (To the Extent Available).
Dr. 7291.0	Inventory Losses or Adjustments (For any Amount in Excess of the Allowance Account Balance).
Cr. 1542.0	Inventory-Work In Process-Contractor.
IFA-229.	Reduction of inventory-work in process-other U.S. Government activities due to completion of project and transfer to successor asset account.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 176*.0	Appropriate Equipment Account.
	-or-
Dr. 1740.0	Other Structures and Facilities.
Cr. 1543.0	Inventory-Work In Process-Other Government Activities.
IFA-230.	Reduction of inventory-work in process-Other U.S. Government activities due to use of completed items in mission.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 61**.0	Appropriate Expense Account.
Cr. 1543.0	Inventory-Work In Process-Other Government Activities.
IFA-231.	Reduction of inventory-work in process-Other U.S. Government activities due to transfers out to U.S. Government agencies without reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement.
Cr. 1543.0	Inventory-Work In Process-Other U.S. Government Activities.
IFA-232.	Reduction of inventory-work in process-other U.S. Government activities due to transfers out to others without reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 3232.0	Transfers-Out to All Others Without Reimbursement.
Cr. 1543.0	Inventory-Work In Process-Other Government Activities.
IFA-233.	Reduction of inventory-work in process-Other U.S. Government activities due to authorized reimbursable sale.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1543.0	Inventory-Work In Process-Other Government Activities.
IFA-234.	Reduction of inventory-work in process-Other U.S Government activities due to sale that is not authorized for reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-WIP (Financing Appropriation).
Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1543.0	Inventory-Work In Process-Other Government Activities (Financing Appropriation).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

<b>-Simultaneous With Above Entry-</b>	
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-235.	Highly unusual losses of inventory-work in process-Other U.S. Government activities.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process (As available).
Dr. 7300.0	Extraordinary Items (Amount in Excess of Allowance Account Balance).
Cr. 1543.0	Inventory-Work In Process-Other Government Activities.
IFA-236.	Write up of inventory-work in process-other U.S. Government activities due to failure to recognize expenses properly in a prior period. Obtain DFAS-IN approval before using.
Dr. 1543.0	Inventory-Work In Process-Other Government Activities.
Cr. 7400.0	Prior Period Adjustments.
IFA-237.	Recognition of gains in inventory-work in process-Other U.S. Government activities discovered through physical inventory count or revaluation.
Dr. 1543.0	Inventory-Work In Process-Other Government Activities.
Cr. 7191.0	Inventory Gains.
IFA-238.	Recognition of losses in inventory-work in process-Other U.S. Government activities discovered through physical inventory count or revaluation.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process (To the Extent Available).
Dr. 7291.0	Inventory Losses or Adjustments (For any Amount in Excess of the Allowance Account Balance).
Cr. 1543.0	Inventory-Work In Process-Other Government Activities.
IFA-239.	Reduction of inventory-work in process-U.S. Government furnished materiel due to completion of project and transfer to successor asset account.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process (To the Extent Available).
Dr. 176*.0	Appropriate equipment Account.
	-or-
Dr. 1740.0	Other Structures and Facilities.
Cr. 1544.0	Inventory-Work In Process-Government Furnished Materiels.
IFA-240.	Reduction of inventory-work in process-U.S. Government furnished materiel due to use of completed items in mission.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process (To the Extent Available).
Dr. 61**.0	Appropriate Expense Account.
Cr. 1544.0	Inventory-Work In Process-Government Furnished Materiel.
IFA-241.	Reduction of inventory-work in process-U.S. Government furnished materiel due to transfers-out to U.S. Government agencies without reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-Work In Process (To the Extent Available).
Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement.
Cr. 1544.0	Inventory-Work In Process-Government Furnished Materiel.
IFA-242.	Reduction of inventory-work in process-U.S. Government furnished materiel due to transfers-out to others without reimbursement.
Dr. 1549.0	Allowance for Loss on Inventory-WIP.
Dr. 3232.0	Transfers-Out to All Others Without Reimbursement.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Cr. 1544.0	Inventory-Work In Process-Government Furnished Materiel.
IFA-243.	Reduction of inventory-work in process-U.S. Government furnished materiel due to authorized reimbursable sale.	
	Dr. 1549.0	Allowance for Loss on Inventory-WIP.
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1544.0	Inventory-Work In Process-Government Furnished Materiel.
IFA-244.	Reduction of inventory-work in process-U.S. Government furnished materiel due to sale that is not authorized for reimbursement.	
	Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Financing Appropriation).
	Cr. 1544.0	Inventory-Work In Process-Government Furnished Materiel (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-245.	Highly unusual losses of inventory-work in process-U.S. Government furnished materiel.	
	Dr. 1549.0	Allowance for Loss on Inventory-Work In Process (As available).
	Dr. 7300.0	Extraordinary Items (Amount in Excess of Allowance Account Balance).
	Cr. 1544.0	Inventory-Work In Process-Government Furnished Materiel.
IFA-246.	Write up of inventory-work in process-U.S. Government furnished materiel due to failure to recognize expenses properly in a prior period. (Obtain DFAS-IN approval before using.)	
	Dr. 1544.0	Inventory-Work In Process-Government Furnished Materiel.
	Cr. 7400.0	Prior Period Adjustments.
IFA-247.	Recognition of gains in inventory-work in process-Government furnished materiel discovered through inventory physical count or revaluation.	
	Dr. 1544.0	Inventory-Work In Process-U.S. Government Furnished Materiel
	Cr. 7191.0	Inventory Gains.
IFA-248.	Recognition of losses in inventory-without reimbursement.	
	Dr. 1549.0	Allowance for Loss on Inventory-Work In Process (To the Extent Available).
	Dr. 7291.0	Inventory Losses or Adjustments (For any Amount in Excess of the Allowance Account Balance).
	Cr. 1544.0	Inventory-Work In Process-Government Furnished Materiel.
IFA-249.	Reduction of stockpiled materiel and supplies due to use of items in mission.	
	Dr. 1579.0	Allowance for Loss on Stockpiled Materiels and Supplies.
	Dr. 61**.0	Appropriate Expense Account.
	Cr. 1570.0	Stockpiled Materiels and Supplies.
IFA-250.	Reduction of stockpiled materiel and supplies due to transfers out to U.S. Government agencies without reimbursement.	
	Dr. 1579.0	Allowance for loss on Stockpiled materiel and supplies.
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
	Cr. 1570.0	Stockpiled Materiels and Supplies.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-251.	Reduction of stockpiled materiel and supplies due to transfers-out to others without reimbursement.
Dr. 1579.0	Allowance for loss on Stockpiled Materiel and Supplies.
Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
Cr. 1570.0	Stockpiled Materiels and Supplies.
IFA-252.	Reduction of stockpiled materiel and supplies due to authorized reimbursable sale.
Dr. 1579.0	Allowance for loss on Stockpiled materiel and supplies.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1570.0	Stockpiled Materiels and Supplies.
IFA-253.	Reduction of stockpiled materiel and supplies due to sale that is not authorized for reimbursement.
Dr. 1579.0	Allowance for loss on Stockpiled Materiel and Supplies.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1570.0	Stockpiled Materiels and Supplies (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-254.	Highly unusual losses of stockpiled materiel and supplies.
Dr. 1579.0	Allowance for Loss on Stockpiled Materiels and Supplies (As available).
Dr. 7300.0	Extraordinary Items (Amount in Excess of Allowance Account Balance).
Cr. 1570.0	Stockpiled Materiel and Supplies.
IFA-255.	Write down of stockpiled materiel and supplies due to failure to recognize expenses properly in a prior period. Obtain DFAS-IN approval before using.
Dr. 7400.0	Prior Period Adjustments.
Cr. 1570.0	Stockpiled Materiel and Supplies.
IFA-256.	Recognition of gains in stockpiled materiel and supplies discovered through physical inventory count.
Dr. 1570.0	Stockpiled Materiel and Supplies.
Cr. 7191.0	Inventory Gains.
IFA-257.	Recognition of losses in stockpiled materiel and supplies discovered through physical inventory count.
Dr. 1579.0	Allowance for Loss on Stockpiled Materiel and Supplies (to the Extent Available).
Dr. 7291.0	Inventory Losses or Adjustments (For any Amount in Excess of the Allowance Account Balance).
Cr. 1570.0	Stockpiled Materiels and Supplies.
IFA-258.	Reduction of inventory in transit due to use of items in mission.
Dr. 61**.0	Appropriate Expense Account.
Cr. 1580.0	Inventory In Transit.
IFA-259.	Reduction of inventory in transit due to transfers-out to U.S. Government agencies without reimbursement.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
Cr. 1580.0	Inventory In Transit.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-260.	Reduction of inventory in transit due to transfers-out to others without reimbursement.
Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
Cr. 1580.0	Inventory In Transit.
IFA-261.	Reduction of inventory in transit due to authorized reimbursable sale.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1580.0	Inventory In Transit.
IFA-262.	Reduction of inventory in transit due to sale that is not authorized for reimbursement.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1580.0	Inventory In Transit (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-263.	Highly unusual losses of inventory in transit.
Dr. 7300.0	Extraordinary Items.
Cr. 1580.0	Inventory In Transit.
IFA-264.	Write down of inventory in transit due to failure to recognize expenses properly in a prior period. Obtain DFAS-IN approval before using.
Dr. 7400.0	Prior Period Adjustments.
Cr. 1580.0	Inventory In Transit.
IFA-265.	Reduction of land due to transfers-out to U.S. Government agencies without reimbursement.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
Cr. 1710.0	Land.
IFA-266.	Reduction of land due to transfers-out to others without reimbursement.
Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
Cr. 1710.0	Land.
IFA-267.	Reduction of land due to authorized reimbursable sale to non-Federal entities.
Dr. 1313.0	Accounts Receivable-Public-Current.
Cr. 1710.0	Land
IFA-268.	Reduction of land due to sale that is not authorized for reimbursement.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1710.0	Land (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-269.	Reduction of industrial property in layaway due to reclassification to other equipment account.
Dr. 176*.0	Appropriate Equipment Account.
Cr. 1761.0	Industrial Property In Layaway.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-270.	Reduction of industrial property in layaway due to transfers-out to U.S. Government agencies without reimbursement.
Dr. 1769.0	Accumulate Depreciation Military Equipment.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
Cr. 1761.0	Industrial Property in Layaway.
IFA-271.	Reduction of industrial property in layaway due to transfers-out to others without reimbursement.
Dr. 1769.0	Accumulate Depreciation Military Equipment.
Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
Cr. 1761.0	Industrial Property In Layaway.
IFA-272.	Reduction of industrial property in layaway due to authorized reimbursable sale.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1761.0	Industrial Property In Layaway
	-and-
Dr. 131*.0	Appropriate Receivable Account.
Cr. 5100.*	Revenue from Goods Sold.
IFA-273.	Reduction of industrial property in layaway due to sale that is not authorized for reimbursement.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1761.0	Industrial Property In Layaway (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-274.	Highly unusual losses of industrial property in layaway.
Dr. 7300.0	Extraordinary Items.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Cr. 1761.0	Industrial Property In Layaway.
IFA-275.	Reduction of equipment in use due to reclassification to other equipment account.
Dr. 176*.0	Appropriate Equipment Account.
Cr. 1762.0	Equipment In Use.
IFA-276.	Reduction of equipment in use due to transfers-out to U.S. Government agencies without reimbursement.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
Cr. 1762.0	Equipment In Use.
IFA-277.	Reduction of equipment in use due to transfers-out to others without reimbursement.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
Cr. 1762.0	Equipment In Use.
IFA-278.	Reduction of equipment in use due to authorized reimbursable sale.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1762.0	Equipment In Use.
		-and-
	Dr. 131*.0	Appropriate Receivable Account.
	Cr. 5100.*	Revenue from Goods Sold.
IFA-279.	Reduction of equipment in use due to sale that is not authorized for reimbursement.	
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
	Cr. 1762.0	Equipment In Use (Financing Appropriation).
		<b>-Simultaneous With Above Entry-</b>
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-280.	Highly unusual losses of equipment in use.	
	Dr. 7300.0	Extraordinary Items.
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Cr. 1762.0	Equipment In Use.
IFA-281.	Reduction of equipment with contractors, testing agencies, defense industrial facilities and others due to reclassification to other equipment account.	
	Dr. 176*.0	Appropriate Equipment Account.
	Cr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
IFA-282.	Reduction of equipment with contractors, testing agencies, defense industrial facilities due to transfers-out to U.S. Government agencies without reimbursement.	
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Dr. 3231.0	Transfers-out to U.S. Government Agencies Without Reimbursement.
	Cr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
IFA-283.	Reduction of equipment with contractors, testing agencies, defense industrial facilities due to transfers-out to others without reimbursement.	
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
	Cr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
IFA-284.	Reduction of equipment with contractors, testing agencies, defense industrial facilities and others due to authorized reimbursable sale.	
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
	Dr. 131*.0	Appropriate Receivable Account.
	Cr. 5100.*	Revenue from Goods Sold.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IFA-285.	Reduction of equipment with contractors, testing agencies, defense industrial facilities and others due to sale that is not authorized for reimbursement.
Dr. 1769.0	Accumulated Depreciation on Military Equipment (Financing Appropriation).
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-286.	Highly unusual losses of equipment with contractors, testing agencies, defense industrial facilities and others.
Dr. 7300.0	Extraordinary Items.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Cr. 1763.0	Equipment With Contractors, Testing Agencies, Defense Industrial Facilities and Others.
IFA-287.	Reduction of equipment on loan due to reclassification to other equipment account.
Dr. 176*.0	Appropriate Equipment Account.
Cr. 1764.0	Equipment On Loan.
IFA-288.	Reduction of equipment on loan due to transfers-out to U.S. Government agencies without reimbursement.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
Cr. 1764.0	Equipment On Loan.
IFA-289.	Reduction of equipment on loan due to transfers-out to others without reimbursement.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
Cr. 1764.0	Equipment On Loan
IFA-290.	Reduction of equipment on loan due to authorized reimbursable sale.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1764.0	Equipment On Loan.
Dr. 131*.0	Appropriate Receivable Account.
Cr. 5100.*	Revenue from Goods Sold.
IFA-291.	Reduction of equipment on loan due to sale that is not authorized for reimbursement.
Dr. 1769.0	Accumulated Depreciation on Military Equipment (Financing Appropriation).
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1764.0	Equipment On Loan (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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FA-292.	Highly unusual losses of equipment on loan.	
	Dr. 7300.0	Extraordinary Items.
	Dr. 1769.0	Accumulated Depreciation on Military Equipment
	Cr. 1764.0	Equipment On Loan.
FA-293.	Reduction of property awaiting disposal due to reclassification to other equipment account.	
	Dr. 176*.0	Appropriate Equipment Account.
	Cr. 1765.0	Property Awaiting Disposal.
FA-294.	Reduction of property awaiting disposal due to transfers-out to U.S. Government agencies without reimbursement.	
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
	Cr. 1765.0	Property Awaiting Disposal.
IFA-295.	Reduction of property awaiting disposal due to transfers-out to others without reimbursement.	
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
	Cr. 1765.0	Property Awaiting Disposal.
IFA-296.	Reduction of property awaiting disposal due to authorized reimbursable sale.	
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1765.0	Property Awaiting Disposal.
	Dr. 131*.0	Appropriate Receivable Account.
	Cr. 5100.*	Revenue from Goods Sold.
IFA-297.	Reduction of property awaiting disposal due to sale that is not authorized for reimbursement.	
	Dr. 1769.0	Accumulated Depreciation on Military Equipment (Financing Appropriation).
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
	Cr. 1765.0	Property Awaiting Disposal (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts
IFA-298.	Highly unusual losses of property awaiting disposal.	
	Dr. 7300.0	Extraordinary Items.
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Cr. 1765.0	Property Awaiting Disposal.
IFA-299.	Reduction of equipment not in use due to reclassification to other equipment account.	
	Dr. 176*.0	Appropriate Equipment Account.
	Cr. 1766.0	Equipment Not In Use.
IFA-300.	Reduction of equipment not in use due to transfers-out to U.S. Government agencies without reimbursement.	
	Dr. 1769.0	Accumulated Depreciation on Military Equipment.
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
	Cr. 1766.0	Equipment Not In Use.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-301.	Reduction of equipment not in use due to transfers-out to others without reimbursement.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
Cr. 1766.0	Equipment Not In Use.
IFA-302.	Reduction of equipment not in use due to authorized reimbursable sale.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1766.0	Equipment Not In Use
Dr. 131*.0	Appropriate Receivable Account.
Cr. 5100.*	Revenue from Goods Sold.
IFA-303.	Reduction of equipment not in use due to sale that is not authorized for reimbursement.
Dr. 1769.0	Accumulated Depreciation on Military Equipment (Financing Appropriation).
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1766.0	Equipment Not In Use (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-304.	Highly unusual losses of equipment not in use.
Dr. 7300.0	Extraordinary Items.
Dr. 1769.0	Accumulated Depreciation on Military Equipment.
Cr. 1766.0	Equipment Not In Use.
IFA-305.	Reduction of equipment in transit due to re-classification to other equipment account.
Dr. 176*.0	Appropriate Equipment Account.
Cr. 1770.0	Equipment In Transit.
IFA-306.	Reduction of equipment in transit due to transfers-out to U.S. Government agencies without reimbursement.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
Cr. 1770.0	Equipment In Transit.
IFA-307.	Reduction of equipment in transit due to transfers-out to all others without reimbursement.
Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
Cr. 1770.0	Equipment In Transit.
IFA-308.	Reduction of equipment in transit due to authorized reimbursable sale.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1770.0	Equipment In Transit.
Dr. 131*.0	Appropriate Receivable account.
Cr. 5100.*	Revenue from Goods Sold.
IFA-309.	Reduction of equipment in transit due to sale that is not authorized for reimbursement.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1770.0	Equipment In Transit (Financing Appropriation).
	<b>-Simultaneous With Above Entry-</b>

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-310.	Highly unusual losses of equipment in transit.	
	Dr. 7300.0	Extraordinary Items.
	Cr. 1770.0	Equipment In Transit
IFA-311.	Reduction of assets under capital lease through expiration of lease and renewal clauses or failure to elect to renew.	
	Dr. 1819.0	Accumulated Depreciation on Assets Under Capital Lease.
	Dr. 6118.0	Rent, Communications, and Utilities (If Appropriate).
	Cr. 1810.0	Assets Under Capital Lease.
IFA-312.	Reduction of assets under capital lease through transfer out to other U.S. Government agencies without reimbursement.	
	Dr. 1819.0	Accumulated Depreciation on Assets Under Capital Lease.
	Dr. 3231.0	Transfers-out To Government Agencies without reimbursement.
	Cr. 1810.0	Assets Under Capital Lease.
IFA-313.	Reduction of assets under capital lease through transfer out to others without reimbursement.	
	Dr. 1819.0	Accumulated Depreciation on Assets Under Capital Lease.
	Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
	Cr. 1810.0	Assets Under Capital Lease.
IFA-314.	Reduction of leasehold improvements through expiration of lease and renewal clauses or failure to elect to renew.	
	Dr. 1829.0	Accumulated Amortization on Leasehold Improvements.
	Dr. 6118.0	Rent, Communications and Utilities (If Appropriate).
	Cr. 1820.0	Leasehold Improvements.
IFA-315.	Reduction of leasehold improvements through transfers out to other U.S. Government agencies without reimbursement.	
	Dr. 1829.0	Accumulated Amortization on Leasehold Improvements.
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
	Cr. 1820.0	Leasehold Improvements.
IFA-316.	Reduction of leasehold improvements through transfers out to others without reimbursement.	
	Dr. 1829.0	Accumulated Amortization on Leasehold Improvements.
	Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
	Cr. 1820.0	Leasehold Improvements.
IFA-317.	Reduction of ADP software through retirement of system.	
	Dr. 1839.0	Accumulated Amortization on ADP Software.
	Dr. 7210.0	Loss on Disposition of Assets (If Appropriate).
	Cr. 1830.0	ADP Software.
IFA-318.	Reduction of ADP software through transfers-out to other U.S. Government agencies without reimbursement.	
	Dr. 1839.0	Accumulated Amortization on ADP Software.
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Cr. 1830.0	ADP Software.
IFA-319.	Reduction of ADP software through transfers-out to others without reimbursement.	
	Dr. 1839.0	Accumulated Amortization on ADP Software.
	Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
	Cr. 1830.0	ADP Software.
IFA-320.	Reduction of other natural resources through sale authorized for reimbursable purposes.	
	Dr. 1311.0	Accounts Receivable-Government-Current.
	-or-	
	Dr. 1313.0	Accounts Receivable-Public-Current.
	Cr. 5100.*	Revenue from Goods Sold.
	Dr. 1849.0	Allowance for Depletion.
	Dr. 6500.*	Cost of Goods Sold.
	Dr. 7210.0	Losses on Disposition of Assets (If Appropriate).
	Cr. 7110.0	Gains on Disposition of Assets (If Appropriate).
	Cr. 1840.0	Other Natural Resources.
IFA-321.	Reduction of other natural resources through sale not authorized for reimbursable purposes.	
	Dr. 1849.0	Allowance for Depletion (Financing Appropriation).
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
	Cr. 1840.0	Other Natural Resources (Financing Appropriation).
	<b>-Simultaneous With The Above Entry The Following Entry Must Be Made-</b>	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-322.	Reduction to acquired collateral due to sale authorized for reimbursement.	
	Dr. 1919.0	Allowance for Loss on Acquired Collateral.
	Dr. 6500.*	Cost of Goods Sold.
	Dr. 1313.0	Accounts Receivable-Public-Current.
	-or-	
	Dr. 1353.0	Loans Receivable-Public-Current.
	Cr. 5100.*	Revenue from Goods Sold.
	Dr. 7210.0	Loss on Disposition of Assets (If Appropriate).
	Cr. 7110.0	Gains on Disposition of Assets (If Appropriate).
	Cr. 1910.0	Acquired Collateral.
IFA-323.	Reduction of construction in progress-in house due to completion of project and transfer to a successor asset account.	
	Dr. 1730.0	Buildings.
	-or-	
	Dr. 1740.0	Other Structures and Facilities.
	Cr. 1721.0	Construction In Progress-In House
IFA-324.	Reduction of construction in progress-in house due to transfers-out to others without reimbursement.	
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
	-or-	
	Dr. 3232.0	Transfers-out to All Others Without Reimbursement.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Cr. 1721.0	Construction In Progress-In House.
IFA-325.	Reduction of construction in progress-in house due to sales not authorized for reimbursement.	
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
	Cr. 1721.0	Construction in Progress-In House.
	<b>-Simultaneous With Above Entry-</b>	
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-326.	Reduction of construction in progress-in house due to sales authorized for reimbursements.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1721.0	Construction In Progress-In House.
	Dr. 131*.0	Appropriate Receivable Account.
	Cr. 5100.*	Revenue from Goods Sold.
IFA-327.	Reduction of construction in progress-in house due to act of God losses.	
	Dr. 7300.0	Extraordinary Items.
	Cr. 1721.0	Construction In Progress-In House.
IFA-328.	Recognition of gains in construction in progress due to physical inventory count or revaluation.	
	Dr. 1721.0	Construction In Progress-In House.
	Cr. 7193.0	Other Gains
IFA-329.	Recognition of losses in construction in progress due to physical inventory count or revaluation.	
	Dr. 7293.0	Other Losses.
	Cr. 1721.0	Construction in Progress-In House.
IFA-330.	Reduction of construction in progress-contractor due to completion of project and transfer to a successor asset account.	
	Dr. 1730.0	Buildings.
	-or-	
	Dr. 1740.0	Other Structures and Facilities.
	Cr. 1722.0	Construction In Progress-Contractor.
IFA-331.	Reduction of construction in progress-contractor due to transfers-out to others without reimbursement.	
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
	-or-	
	Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
	Cr. 1722.0	Construction In Progress-Contractor
IFA-332.	Reduction of construction in progress-contractor due to sales not authorized for reimbursement.	
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
	Cr. 1722.0	Construction in Progress-Contractor.
	<b>-Simultaneous With Above Entry-</b>	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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IFA-333.	Reduction of construction in progress-contractor due to sales authorized for reimbursements.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1722.0	Construction In Progress-Contractor.
Dr. 131*.0	Appropriate Receivable Account.
Cr. 5100.*	Revenue from Goods Sold.
IFA-334.	Reduction of construction in progress-contractor due to act of God losses.
Dr. 7300.0	Extraordinary Items.
Cr. 1722.0	Construction In Progress-Contractor.
IFA-335.	Recognition of gains in construction in progress due to physical inventory count or revaluation.
Dr. 1722.0	Construction In Progress-Contractor.
Cr. 7193.0	Other Gains.
IFA-336.	Recognition of losses in construction in progress due to physical inventory count or revaluation.
Dr. 7293.0	Other Losses.
Cr. 1722.0	Construction in Progress-Contractor.
IFA-337.	Reduction of construction in progress-other U.S. Government activities contractor due to completion of project and transfer to a successor asset account.
Dr. 1730.0	Buildings.
	-or-
Dr. 1740.0	Other Structures and Facilities.
Cr. 1723.0	Construction In Progress-Other Government Activities.
IFA-338.	Reduction of construction in progress-other U.S. Government activities due to transfers-out to others without reimbursement.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
	-or-
Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
Cr. 1723.0	Construction In Progress-Other Government Activities.
IFA-339.	Reduction of construction in progress-other U.S. Government activities due to sales not authorized for reimbursement.
Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
Cr. 1723.0	Construction in Progress-Other Government Activities.
	<b>-Simultaneous With Above Entry-</b>
Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-340.	Reduction of construction in progress-other U.S. Government activities due to sales authorized for reimbursements.
Dr. 6500.*	Cost of Goods Sold.
Cr. 1723.0	Construction In Progress-Other Government Activities.
Dr. 131*.0	Appropriate Receivable Account.
Cr. 5100.*	Revenue from Goods Sold.
IFA-341.	Reduction of construction in progress-other U.S. Government activities due to act of God losses.
Dr. 7300.0	Extraordinary Items.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Cr. 1723.0	Construction In Progress-Other Government Activities
IFA-342.	Recognition of gains in construction in progress due to physical inventory count or revaluation.	
	Dr. 1723.0	Construction In Progress-Other U.S. Government Activities.
	Cr. 7193.0	Other Gains.
IFA-343.	Recognition of losses in construction in progress due to physical inventory count or revaluation.	
	Dr. 7293.0	Other Losses.
	Cr. 7123.0	Construction in Progress-Other U.S. Government Activities.
IFA-344.	Reduction of construction in progress-U.S. Government furnished materiel due to completion of project and transfer to a successor asset account.	
	Dr. 1730.0	Buildings.
	-or-	
	Dr. 1740.0	Other Structures and Facilities.
	Cr. 1724.0	Construction In Progress-Government Furnished Materiel.
IFA-345.	Reduction of construction in progress-U.S. Government furnished materiel due to transfers-out to others without reimbursement.	
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement.
	-or-	
	Dr. 3232.0	Transfers-out to All Others Without Reimbursement.
	Cr. 1724.0	Construction In Progress-U.S. Government Furnished Materiel.
IFA-346.	Reduction of construction in progress-U.S. Government furnished materiel due to sales not authorized for reimbursement.	
	Dr. 3231.0	Transfers-out to Government Agencies Without Reimbursement (Financing Appropriation).
	Cr. 1724.0	Construction in Progress-Government Furnished Materiel.
	<b>-Simultaneous With Above Entry-</b>	
	Dr. 1313.0	Accounts Receivable-Public-Current (Miscellaneous Receipts)
	Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts.
IFA-347.	Reduction of construction in progress-U.S. Government furnished materiel due to sales authorized for reimbursements.	
	Dr. 6500.*	Cost of Goods Sold.
	Cr. 1724.0	Construction In Progress-Government Furnished Materiel.
	Dr. 131*.0	Appropriate Receivable Account.
	Cr. 5100.*	Revenue from Goods Sold.
IFA-348.	Reduction of construction in progress-U.S. Government furnished materiel due to act of God losses.	
	Dr. 7300.0	Extraordinary Items.
	Cr. 1724.0	Construction In Progress-Government Furnished Materiel.
IFA-349.	Recognition of gains in construction in progress U.S. Government furnished materiel due to physical inventory count or revaluation	
	Dr. 1724.0	Construction In Progress-Government Furnished Materials
	Cr. 7193.0	Other Gains.

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

IFA-350.	Recognition of losses in construction in progress U.S.Government furnished materiel due to physical inventory count or revaluation.
Dr. 7293.0	Other Losses.
Cr. 1724.0	Construction in Progress-Government Furnished Materiel.
HO-01.	U.S. Government subsidizes individual's loss on sale of property located in a base closing impact area. <b>Chargeable to Limitation 0122</b>
	<b>-Budgetary-</b>
Dr. 4142.0	Borrowing Authority-Indefinite (Amount of Difference Between Fair Market Value and Actual Purchase Price of Property).
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct-Current Period (Amount of Difference Between Fair Market Value and Actual Purchase Price of Property).
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct-Current Period.
Cr. 4910.0	Accrued Expenditures-Unpaid-Direct.
Dr. 4910.0	Accrued Expenditures-Unpaid-Direct.
Cr. 4931.0	Accrued Expenditures-Paid-Direct.
	<b>-Proprietary-</b>
Dr. 6123.0	Grants, Subsidies and Contributions (Amount of Equity Payment).
Cr. 2113.0	Accounts Payable-Public-Current (Amount of Equity Payment).
Dr. 2113.0	Accounts Payable-Public-Current (Amount of Equity Payment).
Cr. 1015.*	Undistributed Disbursements (Amount of Equity payment).
HO-02.	U.S. Government purchases individual's home located in a base closing impact area. <b>-Chargeable to Limitation 0122-</b>
	<b>-Budgetary</b>
Dr. 4142.0	Borrowing Authority-Indefinite (Amount of Mortgage).
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct-Current Period (Amount of Mortgage).
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct-Current Period (Amount of Mortgage).
Cr. 4910.0	Accrued Expenditures-Unpaid-Direct (Amount of Mortgage).
Dr. 4910.0	Accrued Expenditures-Unpaid-Direct (Amount of Total Book Value-Difference between this value and the mortgage value or equity payment is from Direct Mission Funds).
Cr. 4931.0	Accrued Expenditures-Paid-Direct (Amount of Total Book Value-Difference between this value and the mortgage value or the equity payment is from Direct Mission Funds).
	<b>-Proprietary-</b>
Dr. 1710.0	Land (Appraised or Market Value of Land).
Dr. 1730.0	Buildings (Difference Between Mortgage and Equity Payment and Land Value).
Cr. 2113.0	Accounts Payable-Public-Current (Amount of Equity Payment).
Cr. 2592.0	Mortgages Payable-Homeowners Assistance Program (Amount of Mortgage).
Dr. 2113.0	Accounts Payable-Public-Current (Amount of Equity Payment).
Cr. 1015.*	Undistributed Disbursements (Amount of equity payment)
	<b>-Chargeable to Limitation 0197-</b>
	<b>-Budgetary-</b>
Dr. 4931.0	Accrued Expenditures-Paid-Direct (Amount of Mortgage).
Cr. 4910.0	Accrued Expenditures-Unpaid-Direct (Amount of Mortgage).
	<b>-Proprietary-</b>
Dr. 1015.*	Undistributed Disbursements (Amount of Mortgage).
Cr. 2113.0	Accounts Payable-Public-Current (Amount of Mortgage).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

HO-03.	U.S. Government monthly mortgage payment (Includes interest, insurance, taxes, principal, and so forth)- <b>Chargeable to Limitation 0187-</b>
	<b>-Budgetary-</b>
Dr. 4910.0	Accrued Expenditures-Unpaid-Direct (Mortgage Principal).
Cr. 4931.0	Accrued Expenditures-Paid-Direct (Mortgage principal)
Dr. 4143.0	Borrowing Authority-Withdrawn (Amount of Principal Payment).
Cr. 4142.0	Borrowing Authority-Indefinite (Amount of Principal Payment).
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct-Current Period (Monthly Expense).
Cr. 4910.0	Accrued Expenditures-Unpaid-Direct (Monthly Expense).
Dr. 4910.0	Accrued Expenditures-Unpaid-Direct (Monthly Expense).
Cr. 4931.0	Accrued Expenditures-Paid-Direct (Monthly Expense).
	<b>-Proprietary-</b>
Dr. 6330.0	Other Interest Expense (Amount of Interest in Monthly Mortgage Payment).
Dr. 6124.0	Insurance, Claims and Indemnities (Amount of Insurance in Monthly Mortgage Payment).
Dr. 6123.0	Grants, Subsidies, and Contributions (Amount of Taxes and other items besides Interest, Insurance and Principal in Monthly Mortgage Payment).
Cr. 1015.*	Undistributed Disbursement.
HO-04.	U.S. Government sale of purchased residence. Chargeable to Limitation 0122.
	<b>-Budgetary-</b>
Dr. 4143.0	Borrowing Authority-Withdrawn (Mortgage Remaining).
Cr. 4142.0	Borrowing Authority-Indefinite (Mortgage Remaining).
Dr. 4910.0	Accrued Expenditures-Unpaid-Direct (Mortgage Remaining).
Cr. 4931.0	Accrued Expenditures-Paid-Direct (Mortgage Remaining).
	<b>-Proprietary-</b>
Dr. 2592.0	Mortgages Payable-Homeowners Assistance Program (Mortgage Remaining).
Cr. 1015.*	Undistributed Disbursements (Mortgage Remaining).
	<b>-Budgetary-</b>
Dr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded (Amount of Sale Price).
Cr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded (Amount of Sale Price).
Dr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded (Amount of Sale Price).
Cr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded (Amount of Sale Price).
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Amount of Mortgage Remaining Minus Amount of Sale Price).
Cr. 4931.0	Accrued Expenditures-Paid-Direct (Amount of Mortgage Remaining Minus Amount of Sale Price).
	<b>-Proprietary-</b>
Dr. 1313.0	Accounts Receivable-Public-Current (Amount of Sale Price).
Dr. 7210.0	Loss on Disposition of Assets (Mortgage Remaining Minus Amount of Sale Price).
Cr. 1710.0	Land (Appraised Value).
Cr. 1730.0	Buildings (Original Mortgage Value Plus Equity Payment Minus Land Value).
Dr. 1014.*	Undistributed Collections (Amount of Sale Price Collected).
Cr. 1313.0	Accounts Receivable-Public-Current (Amount of Sale Price Collected).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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DO-01.	Write check for cash (U.S. dollars).
	Dr. 1191.0      Disbursing Officer's Cash (DO Appropriation).
	Cr. 2410.0      Treasury Cash Advances to DO's (DO Appropriation).
DO-02.	Write check for cash (Foreign Currency).
	Dr. 1200.0      Foreign Currency (DO Appropriation).
	Cr. 2410.0      Treasury Cash Advances to DO's (DO Appropriation).
DO-03.	Purchase foreign currency with cash.
	Dr. 1200.0      Foreign Currency (DO Appropriation).
	Cr. 1191.0      Disbursing Officer's Cash (DO Appropriation).
DO-04.	Sell foreign currency for more than cost.
	Dr. 1191.0      Disbursing Officer's Cash (DO Appropriation).
	Cr. 1200.0      Foreign Currency (DO Appropriation).
	Cr. 2410.0      Treasury Cash Advances to DO's (DO Appropriation) (Equal to gain encountered).
	-and-
	Dr. 1011.*      Funds Collected (equal to the gain encountered) (Deposit Appropriation).
	Cr. 1014.*      Undistributed Collections (equal to the gain encountered) (Deposit Appropriation).
DO-05.	Revalue on-hand foreign currency at a gain.
	Dr. 1200.0      Foreign Currency (DO Appropriation) (Amount of Gain).
	Cr. 2410.0      Treasury Cash Advances to DO's (Amount of Gain) (DO Appropriation).
	Dr. 1011.*      Funds Collected (Amount of Gain) (Deposit Appropriation).
	Cr. 1014.*      Undistributed Collections (Amount of Gain) (Deposit Appropriation).
DO-06.	Sell foreign currency at less than cost.
	Dr. 1191.0      Disbursing Officer's cash (DO Appropriation).
	Dr. 2410.0      Treasury Cash Advances to DO's (DO Appropriation) (Loss encountered).
	Cr. 1200.0      Foreign Currency (DO Appropriation).
	Dr. 1014.*      Undistributed Collections (equal to the loss encountered) (Deposit Appropriation).
	Cr. 1011.*      Funds collected (equal to the loss encountered) (Deposit Appropriation).
DO-07.	Revalue on-hand foreign currency at a loss.
	Dr. 2410.0      Treasury Cash Advances to DO's (DO Appropriation) (Amount of Loss).
	Cr. 1200.0      Foreign Currency (DO Appropriation).
	Dr. 1014.*      Undistributed Collections (Amount of Loss) (Deposit Appropriation).
	Cr. 1011.*      Funds Collected (Amount of Loss) (Deposit Appropriation).
DO-08.	Cash transfer-in (U.S. dollars) from other DoD DOs.
	Dr. 1191.0      Disbursing Officer's Cash (DO Appropriation).
	Cr. 2410.0      Treasury Cash Advances to DO's (DO Appropriation).
DO-09.	Cash transfer-in (Foreign Currency) from other DoD DOs.
	Dr. 1200.0      Foreign Currency (DO Appropriation).
	Cr. 2410.0      Treasury Cash Advances to DO's (DO Appropriation).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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DO-10.	Establish or increase imprest fund with cash on-hand.
Dr. 1120.0	Imprest Fund (DO Appropriation).
Cr. 1191.0	Disbursing Officer Cash (DO Appropriation).
	-or-
Cr. 1200.0	Foreign Currency (DO Appropriation).
DO-11.	Establish or increase imprest fund by treasury check. If by foreign currency contained in a limited depository banking account then credit SGL account 1200.0.
Dr. 1120.0	Imprest Fund (DO Appropriation).
Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
DO-12.	Cash transfers-out (U.S. Dollars) to other DoD DOs.
Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
Cr. 1191.0	Disbursing Officer Cash (DO Appropriation).
DO-13.	Cash transfers-out (Foreign Currency) to other DoD DOs.
Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
Cr. 1200.0	Foreign Currency (DO Appropriation).
DO-14.	U.S. dollar collection into DO's own deposit, trust or suspense account.
Dr. 1011.*	Funds Collected (Deposit Appropriation).
Cr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
Dr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
DO-15.	Transfer in of funds from a non-DO collection agent-for example, a decentralized accounting facility such as the USARNG.
Dr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
Dr. 1011.*	Funds Collected (Regular Appropriation).
Cr. 1014.*	Undistributed Collections (Regular Appropriation).
DO-16.	U.S. dollar collection into another DO/DA deposit trust or suspense account.
Dr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
Dr. 1011.*	Funds Collected (Transaction for Others) (Deposit Appropriation).
Cr. 1014.*	Undistributed Collections (Contra Transaction for Others) (Deposit Appropriation).
DO-17.	Foreign currency collection into DO's own deposit, trust or suspense account.
Dr. 1200.0	Foreign Currency (DO Appropriation).
Cr. 2410.0	Treasury Cash Advance's to DO's (DO Appropriation).
	-and-
Dr. 1011.*	Funds Collected (Deposit Appropriation).
Cr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
DO-18.	DO accounting transaction to move items in the deposit fund area to their ultimate proper appropriation.
Dr. 2411.0	Deposit Fund Liability (Deposit Appropriation).
Cr. 1011.*	Funds Collected (Deposit Appropriation).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Dr. 1011.*	Funds Collected (Regular Appropriation).
	Cr. 1014.*	Undistributed Collections (Regular Appropriation).
DO-19.	Foreign currency collection into another DO's deposit, trust or suspense account or a departmental deposit fund.	
	Dr. 1200.0	Foreign Currency (DO Appropriation).
	Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Dr. 1011.*	Funds Collected (Transaction for Others) (Deposit Appropriation).
	Cr. 1014.*	Undistributed Collections (Contra to Transaction for Others) (Deposit Appropriation).
DO-20.	Gaining DO/DA entry to pick up the deposit, trust or suspense account transaction by others activity.	
	Dr. 1014.*	Undistributed Collections (Deposit Appropriation).
	Cr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
DO-21.	Cash (U.S. Dollars) collection into other than DOs own or another DO's deposit, trust or suspense account-settlement of refund.	
	Dr. 1012.*	Funds Disbursed (Regular Appropriation).
	Cr. 1015.*	Undistributed Disbursements (Regular Appropriation).
	Dr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
	Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
DO-22.	Cash (Foreign Currency) collections into other than the DOs own or another DO's deposit, trust or suspense account. Settlement of refund.	
	Dr. 1200.0	Foreign Currency (DO Appropriation).
	Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Dr. 1012.*	Funds Disbursed (Regular Appropriation).
	Cr. 1015.*	Undistributed Disbursements (Regular Appropriation).
DO-23.	Reimbursable collection in U.S. dollars to other than the DO's own or another DO's deposit, trust or suspense account.	
	Dr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
	Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Dr. 1011.*	Funds Collected (Regular Appropriation).
	Cr. 1014.*	Undistributed Collections (Regular Appropriation).
DO-24.	Reimbursable collections in foreign currency to other than the DO's own or another DO's deposit, trust or suspense account.	
	Dr. 1200.0	Foreign Currency (DO Appropriation).
	Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Dr. 1011.*	Funds Collected (Regular Appropriation).
	Cr. 1014.*	Undistributed Collections (Regular Appropriation).
DO-25.	Cash disbursement from other than the DO's own or another DO's deposit, trust or suspense account.	
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
	Dr. 1015.*	Undistributed Disbursements (Regular Appropriation).
	Cr. 1012.*	Funds Disbursed (Regular Appropriation).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

DO-26.	Cash disbursement (Foreign Currency) charged to other than the DO's own or another DO's deposit, trust or suspense account.	
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1200.0	Foreign Currency (DO Appropriation).
	-and-	
	Dr. 1015.*	Undistributed Disbursements (Regular Appropriation).
	Cr. 1012.*	Funds Disbursed (Regular Appropriation).
DO-27.	Prepare general depository deposit documentation.	
	Dr. 1110.0	Undeposited Collections (DO Appropriation).
	Cr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
	Cr. 1200.0	Foreign Currency (Note: Recognize gain or loss as shown above in DO 04 and 06) (DO Appropriation).
DO-28.	Make deposit by either delivery to or dispatch to general depository.	
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1110.0	Undeposited Collections (DO Appropriation).
DO-29.	Cash (U.S. Dollars) (not a check) disbursement charged to DO's own deposit, trust or suspense account.	
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
	Dr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
	Cr. 1011.*	Funds Collected (Deposit Appropriation).
DO-30.	U.S. dollar check disbursement charged to DO's own deposit, trust or suspense accounts (must by usage be a limited depository account check).	
	Dr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
	Cr. 1011.*	Funds Collected (Deposit Appropriation).
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1191.0	DO Cash (DO Appropriation).
DO-31.	Treasury check settlement of deposit fund liabilities.	
	Dr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
	Cr. 1011.*	Funds Collected (Deposit Appropriation).
	<b>-Simultaneous Collection into Another Account if payee local and funded by DA-</b>	
	Dr. 1011.*	Funds Collected (Regular Appropriation).
	Cr. 1014.*	Undistributed Collections (Regular Appropriation).
DO-32.	Treasury check disbursement (U.S. Dollars) charged to other than the DO's own deposit, trust or suspense account.	
	Dr. 1015.*	Undistributed Disbursements (Regular Appropriation).
	Cr. 1012.*	Funds Disbursed (Regular Appropriation).
DO-33.	Process non-expenditure transfer document (that is, a check issue SF 1080 (Voucher for Transfer Between Appropriations or Funds) or 1081.	
	Dr. 1011.*	Funds Collected (Credit Appropriation).
	Cr. 1014.*	Undistributed Collections (Credit Appropriation).
	Dr. 1015.*	Undistributed Disbursements (Appropriation Charged).
	Cr. 1012.*	Funds Disbursed (Appropriation Charged).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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DO-34.	Reverse or adjust downward no-check SF 1080 or 1081 (non-expenditure transaction).
Dr. 1014.*	Undistributed Collections (Appropriation Originally Credited).
Cr. 1011.*	Funds Collected (Appropriation Originally Credited).
Dr. 1012.*	Funds Disbursed (Appropriation Originally Charged).
Cr. 1015.*	Undistributed Collections (Appropriation Originally Charged).
DO-35.	Check disbursement (Foreign Currency) charged to other than the DO's own or another DO's deposit, trust or suspense account. (Must, by usage, be an FT account disbursement).
Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
Cr. 1200.0	Foreign Currency (DO Appropriation).
Dr. 1015.*	Undistributed Disbursements (Regular Appropriation).
Cr. 1012.*	Funds Disbursed (Regular Appropriation).
DO-36.	Cash (U.S. Dollars) (not a check) disbursement charged to other than the DO's own or another DO's deposit, trust or suspense account.
Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
Cr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
Dr. 1015.*	Undistributed Disbursements (Regular Appropriation).
Cr. 1012.*	Funds Disbursed (Regular Appropriation).
DO-37.	Cash disbursement (foreign currency) charged to other than the DO's own or another DO's deposit, trust or suspense account.
Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
Cr. 1200.0	Foreign Currency (DO Appropriation).
Dr. 1015.*	Undistributed Disbursements (Regular Appropriation).
Cr. 1012.*	Funds Disbursed (Regular Appropriation).
DO-38.	Check issue overdraft recognition.
Dr. 1311.0	Accounts Receivable-Government-Current (DO Appropriation).
	-or-
Dr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation)
Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
DO-39.	Check issue overdraft collection via check.
Dr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
Cr. 1311.0	Accounts Receivable-Government-Current (DO Appropriation)
	-or-
Cr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation).
DO-40.	Check issue overdraft collection via cash (U.S. Dollars).
Dr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
Cr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation)
	-or-
Cr. 1311.0	Accounts Receivable-Government-Current (DO Appropriation).
DO-41.	Check issue overdraft collection via cash (foreign currency).
Dr. 1200.0	Foreign Currency (DO appropriation).
Cr. 1311.0	Accounts Receivable-Government-Current (DO Appropriation).
	-or-
Cr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

DO-42.	Check issue overdraft determination of loss of funds.	
	Dr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation) (Personal receivable from DO).
	Cr. 1311.0	Accounts Receivable-Government-Current (DO Appropriation) (Overdrawn Check Payee)
	-or-	
	Cr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation)(Overdrawn Check Payee).
DO-43.	DFAS-IN relief for loss of funds.	
	Dr. 1015.*	Undistributed Disbursements (OA 32 OMA).
	Cr. 1012.*	Funds Disbursed (OA 32 OMA).
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation) (Personal Receivable from DO).
DO-44.	Check issue underdraft recognition. (Write down of checks issued and write down of disbursements will result in no impact on accountability).	
	Dr. 1012.*	Funds Disbursed (21X6999.0000).
	Cr. 2111.0	Accounts Payable-Government-Current (21X6999.0000).
	-or-	
	Cr. 2113.0	Accounts Payable-Public-Current (21X6999.0000).
DO-45.	Check issue underdraft payment via check. (Increase in checks issued and increase in disbursements will result in no accountability impact.).	
	Dr. 2111.0	Accounts Payable-Government-Current (21X6999.0000)
	-or-	
	Dr. 2113.0	Accounts Payable-Public-Current (21X6999.0000).
	Cr. 1012.*	Funds Disbursed (21X6999.0000).
DO-46.	Check issue underdraft payment via cash (U.S. Dollars).(Increase in disbursements with no offset to checks issued will result in decrease in accountability which is recognized in this entry).	
	Dr. 2111.0	Accounts Payable-Government-Current (21X6999.0000)
	-or-	
	Dr. 2113.0	Accounts Payable-Public-Current (21X6999.0000).
	Cr. 1012.*	Funds Disbursed (21X6999.0000).
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
DO-47.	Check issue underdraft payment via cash (Foreign Currency). (Increase in disbursements without a corresponding increase in checks issued will result in a reduction in accountability which is recognized below).	
	Dr. 2111.0	Accounts Payable-Government-Current (21X6999.0000).
	-or-	
	Dr. 2113.0	Accounts Payable-Public-Current (21X6999.0000).
	Cr. 1012.*	Funds Disbursed (21X6999.0000).
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1200.0	Foreign Currency (DO Appropriation).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

DO-48.	Recertification of check issued and reissue of check. (Increase in recognized disbursements (reverse collection) and a corresponding increase in checks issued will result in no impact on accountability.)	
	Dr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
	Cr. 1011.*	Funds Collected (Deposit Appropriation).
DO-49.	Notification from Treasury that lost check has not been cashed and that hold was placed on check. This notification of credit will be by transaction by others from U.S. Treasury through Departmental Accounting Operations-Army (DFAS-IN/AM).	
	Dr. 1014.*	Undistributed Collections (Deposit Appropriation).
	Cr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
DO-50.	Notification from Treasury that the "lost" check has in fact been cashed and payee is to be billed.	
	<b>-If Treasury has previously given credit for the recertified check-</b>	
	Dr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
	Cr. 1014.*	Undistributed Collections (Deposit Appropriation).
	<b>-Supported by the RCS CSCFA-304 input-</b>	
	Dr. 1011.*	Funds Collected (Deposit Appropriation).
	Cr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
	<b>-Supported by RCS CSCFA-302T input-</b>	
	Dr. 1313.0	Accounts Receivable-Public-Current (DO appropriation) (Establish first against the check payee and if uncollected revert to losses of funds).
	Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	<b>-Supported by RCS CSCFA-302A input-</b>	
	<b>-Treasury has not previously given credit for the recertified Check-</b>	
	Dr. 1011.*	Funds Collected (Deposit Appropriation).
	Cr. 2411.0	Deposit Fund Liability (Deposit Appropriation).
	<b>-Supported by RCS CSCFA-302T input-</b>	
	Dr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation) (Establish first against the check payee and if uncollected revert to losses of funds).
	Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	<b>-Supported by RCS CSCFA-302A input-</b>	
DO-51.	Reissued check payee settles receivable.	
	Dr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
	Cr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation).
DO-52.	Notification from Treasury that the "lost" Check has in fact been cashed and payee refuses to repay.	
	<b>-Receivable from payee is transferred to the responsible operating individual, that is, the DC settlement. There will be no associated increase in accountability-</b>	
	Dr. 1313.0	Accounts Receivable-Public-Current (Responsible Individual DO) (DO Appropriation)(Losses of Funds).
	Cr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation).
	<b>-If DFAS-IN/GAO forgives loss of funds-</b>	
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1313.0	Accounts Receivable-Public-Current (Responsible Individual, that is, the DO) (DO Appropriation).
	Dr. 1015.*	Undistributed Disbursements (Original Funding Appropriation).
	Cr. 1012.*	Funds Disbursed (Original Funding Appropriation).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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<b>-DFAS-IN/GAO does not forgive loss of funds, follow normal loss of funds routine. See DO-6 for settlement entry-</b>	
DO-53.	Returned check for non-sufficient funds (NSF) initial recognition. Dr. 1313.0      Accounts Receivable-Public-Current (DO Appropriation). Cr. 2410.0      Treasury Cash Advances to DO's (DO Appropriation).
DO-54.	Collect NSF check in dollars either cash or negotiable instrument. Dr. 1191.0      Disbursing Officer's Cash (DO Appropriation). Cr. 1313.0      Accounts Receivable-Public-Current (DO Appropriation).
DO-55.	Collect NSF check in foreign currency either cash or negotiable instrument. Dr. 1200.0      Foreign Currency (DO Appropriation). Cr. 1313.0      Accounts Receivable-Public-Current (DO Appropriation).
DO-56.	Charge NSF check to appropriation that initially was credited with the collection. Dr. 1014.*      Undistributed Collections (Appropriation Originally Credited). Cr. 1011.*      Funds Collected (Appropriation Originally Credited). Dr. 2410.0      Treasury Cash Advances to DO's (DO Appropriation). Cr. 1313.0      Accounts Receivable-Public-Current (DO Appropriation).
DO-57.	If NSF check was cashed in cage-and where receivable is uncollectible. Dr. 1313.0      Accounts Receivable-Public-Current (Responsible individual, that is, DO (DO Appropriation) (Losses of Funds). Cr. 1313.0      Accounts Receivable-Public-Current (DO Appropriation) (NSF Checks). <b>-and where DFAS-IN relief is granted-</b> Dr. 1015.*      Undistributed Disbursements (OA 32 OMA Appropriation). Cr. 1012.*      Funds Disbursed (OA 32 OMA Appropriation). Dr. 2410.0      Treasury Cash Advances to DO's (DO Appropriation). Cr. 1313.0      Accounts Receivable-Public-Current (DO Appropriation).
<b>-Where relief not granted follow normal loss of funds routine. See DO-60 for settlement entry-</b>	
DO-58.	Treasury shows that a deposit was not received into the Federal Reserve Bank (FRB). Treasury has processed a reverse collection into the accounts of the DO reporting the deposit that was not verified by the FRB thereby abnormally decreasing the DO's deposit fund accounting responsibility. Since the Treasury action is not reported on the DO's own Statement of Transactions (SOT) then the accounting responsibility for the lost deposit must be picked up as an abnormal collection and an abnormal effect on deposit fund liabilities internal to the effected DO through clearance of the item on the RCS CSCFA-304 Report. Dr. 2411.0      Deposit Fund Liabilities (Deposit Appropriation). Cr. 1014.*      Undistributed Collections (Deposit Appropriation).
DO-59.	Treasury later allows deposit or DFAS-IN/AM discovers the deposit credited to another DO's account and elects to move it to the proper DO's account. (DFAS-IN/AM or Treasury will reverse the original TBO transaction. There has been no impact on the DO's SOT therefore the deposit fund accounting liability must be reduced as a "transaction by others" (TBO) again, using the RCS CSCFA-304 Report.) Dr. 1014.*      Undistributed Collections (Deposit Appropriation). Cr. 2411.0      Deposit Fund Liabilities (Deposit Appropriation).

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**Table 4-8. Miscellaneous Pro Forma Entries**Continued

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DO-60.	If deposit cannot be found then a loss of funds has occurred and must be handled accordingly. An increase in collections, that must be shown on the DO's own SOT, increases accountability and also removes the deposit fund accounting responsibility balance.	
Dr. 1313.0	Accounts Receivable-Public-Current (Responsible Individual, that is, the DO. (DO Appropriation) (Losses of Funds).	
Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).	
Dr. 1011.*	Funds Collected (Deposit Appropriation).	
Cr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).	

**If DFAS-IN/GAO does forgive the loss of funds handle as below. Since there is an increase in disbursements without a corresponding increase in checks issued then a reduction in accountability occurs as shown.**

Dr. 1015.*	Undistributed Disbursements (OA 32 OMA Appropriation).
Cr. 1012.*	Funds Disbursed (OA 32 OMA Appropriation).
Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
Cr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation).

**If the DO (or other responsible individual) is required to settle the receivable established above.**

Dr. 1191.0	DO Cash (DO Appropriation).
Cr. 1313.0	Accounts Receivable-Public-Current (DO Appropriation).

DO-61. If the Treasury discovers a deposit listed on the Federal Reserve Report of Deposits that was not shown on a DO's Statement of Accountability (SOA) and processes a collection voucher, via "cross disbursing" through DFAS-IN/AM, into the DO's accounts.

Dr. 1014.*	Undistributed Collections (Deposit Appropriation).
Cr. 2411.0	Undistributed Collections (Deposit Appropriation).

**-Supported by CSCFA-304 input-**

DO-62. Where DFAS-IN/AM or the credited DO can discover the proper DO that should have been credited with the deposit subsequent to the acceptance of the credit by the original DO then DFAS-IN/AM will reverse the credit entered to the incorrect DO and credit the proper DO through normal "Transaction for Others" (TFO) reversal. Both gaining and losing activity's accountability and statement of transactions is unchanged in this instance. However, another RCS CSCFA-304 clearance action is required.

Dr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
Cr. 1014.*	Undistributed Collections (Deposit Appropriation).

**-Supported by RCS CSCFA-304 input-**

DO-63. If the originally credited DO discovers that the deposit has not been properly reflected on the SOA and actually does belong to the originally credited station then the following SGL impact required. Since Treasury has already credited the DO's account with this deposit, the deposit, will not impact on accountability (SOA) again; however, there may be other SOA impact as noted below.

Dr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
Cr. 1011.*	Funds Collected (Deposit Appropriation).

**Supported by RCS CSCFA-302T input, and If the original collection associated with the unrecorded deposit was also unrecorded**

Dr. 1011.*	Funds Collected (Regular Appropriation).
Cr. 1014.*	Undistributed Collections (Regular Appropriation).

**-Supported by RCS CSCFA-302T input-**

**There will be no SOA impact on the above circumstance as the net of the collections recognized is zero and has no impact on accountability. If, however, the DO had already posted the collection relevant to the missing deposit then there will be SOA activity because the previously recognized collection would have increased accountability and the missing (unrecorded) deposit would not have decreased accountability and a potential loss of funds would have surfaced. The following impact would have to be posted to the**

**SGL under the latter circumstance.**

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Dr. 2411.0	Deposit Fund Liabilities (Deposit Appropriation).
	Cr. 1011.*	Funds Collected (Deposit Appropriation).
		-and-
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation). (Amount of the previously recognized potential loss of funds not to exceed (NTE) amount of the de-collection out of the deposit account.)
	Cr. 1313.0	Accounts Receivable-Public (DO Appropriation) (Amount of previously recognized potential loss of funds NTE the Amount of the collection into the deposit account.)
DO-64.	Refund of unearned revenue by treasury check payment.	
	Dr. 1014.*	Undistributed Collections (Regular Appropriation).
	Cr. 1011.*	Funds Collected (Regular Appropriation).
DO-65.	Recovery for refunds receivable or advances outstanding through negotiable instrument or cash collection.	
	Dr. 1012.*	Funds Disbursed (Regular Appropriation).
	Cr. 1015.*	Undistributed Disbursements (Regular Appropriation).
	Dr. 1191.0	Disbursing Officer Cash (DO Appropriation).
	Cr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
DO-66.	Close DO-via deposit. This circumstance will/could occur if the DO was inactivated between foreign currency revaluation periods and bulk general depository deposit of foreign currency incident to deactivation occurred.	
	Dr. 1110.0	Undeposited Collections (DO Appropriation).
	Cr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
	Cr. 1200.0	Foreign Currency (DO Appropriation) (Show foreign currency gain or loss as applicable).
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1110.0	Undeposited Collections (DO Appropriation). (The Major Command (MACOM) under which DO Operated must pick up responsibility to move accounting impact of any unresolved deposit fund liabilities to the proper accounting classification via transfer to another DO.)
	Dr. 2410.0	Treasury Cash Advances to DO's (DO Appropriation).
	Cr. 1191.0	Disbursing Officer Cash (DO Appropriation).
	Cr. 1200.0	Foreign Currency.
	Cr. 1120.0	Imprest Fund. The MACOM under which DO Operated must pick up responsibility to move accounting impact of any unresolved Deposit Fund Liabilities to the proper accounting classification.
DO-67.	Any paid amount reflected on a deferred voucher.	
	Dr. 1414.0	Advances All Others-Public (DO Appropriation) (If payment made by Treasury Check.)
	Cr. 2410.0	Treasury Cash advances to DO's (DO Appropriation) (If payment made by cash.)
	Cr. 1191.0	Disbursing Officer's Cash (DO Appropriation).
DO-68.	When disbursement pertinent to a deferred voucher can be recognized.	
	Dr. 2410.0	Treasury Cash Advance to DO's (DO Appropriation).

**Table 4-8. Miscellaneous Pro Forma Entries**Continued

	Cr. 1414.0	Advances All Others-Public (DO Appropriation).
	Dr. 1015.*	Undistributed disbursement (Regular appropriation).
	Cr. 1012.*	Funds disbursed (Regular appropriation)
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IFS-01.	Send out or revise upward an interfund billing.	
	Dr. 1011.*	Funds Collected (Appropriation Credited).
	Cr. 1311.0	Accounts Receivable-Government-Current (Appropriation Credited).
		-and/or-
	Cr. 5100.*	Revenue from goods sold (Appropriation Credited).
	Dr. 1015.*	Undistributed Disbursements (Appropriation Charged).
	Cr. 1012.*	Funds Disbursed (Appropriation Charged).
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IFS-02.	Reverse or adjust downward a previous interfund billing.	
	Dr. 1311.0	Accounts Receivable-Government-Current (Appropriation originally credited).
		-and/or-
	Dr. 5100.*	Revenue from Goods Sold (Appropriation originally credited).
	Cr. 1011.*	Funds Collected (Appropriation originally credited).
	Dr. 1012.*	Funds Disbursed (Appropriation originally charged).
	Cr. 1015.*	Undistributed Disbursements (Appropriation originally charged).

**Table 4-9. Closing and post closing entries*****Fiscal year-end adjusting entries***

PCE-01.	Order execution adjustments at end of the first fiscal year (FY) of the appropriation's life and at the end of any FY for the working capital funds or other 'no-year' accounts.
Dr. 4621.0	Program Annual Anticipated Rest of Year-Automatic (Balance in this account).
Cr. 4581.0	Automatic Reimbursement Authority (Balance in account 4621.0).
	-and-
Dr. 4221.0	Customer Orders Accepted-Automatic Apportionment (Unobligated/unearned balance in account 4231.0).
Cr. 4231.0	Unfilled Customer Orders-Without Advance-Automatic Apportionment (Unobligated/unearned balance in this account).
	-and/or-
Cr. 4233.0	Unfilled Customer Orders-With Advance-Automatic Apportionment (Unobligated/unearned balance in this account) (Any associated advances must also either be refunded to the customer or moved to the subsequent fiscal year.)
	-and-
Dr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded (Unobligated/unearned balance in account 4232.0).
Cr. 4232.0	Unfilled Customer Orders-Without Advance-Specific Apportionment-Funded (Unobligated/ unearned balance in this account).
	-and/or-
Cr. 4234.0	Unfilled Customer Orders-With Advance-Specific Apportionment-Funded (Unobligated/ unearned balance in this account) (Any associated advances must also either be refunded to the customer or moved to the subsequent fiscal year.)
	-and-
Dr. 4614.0	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Any automatic order write down and any performable specific order write down that occurs above) (Performable means orders accepted up to the limit of specifically apportioned reimbursement authority available.)
Cr. 4581.0	Automatic Reimbursable Authority (Amount of write down of account 4221.0 above).
Cr. 4632.0	Funded Reimbursement Authority Reserved for Receipt of Orders (Performable orders written down in 4222.0 above).
PCE-02.	Write down of unearned/unobligated customer orders at end of each fiscal year.
Dr. 4221.0	Customer Orders Accepted-Automatic Apportionment.
Dr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded.
Cr. 4231.0	Unfilled Customer Orders-Without Advance-Automatic Apportionment.
Cr. 4233.0	Unfilled Customer Orders-With Advance-Automatic Apportionment.
	-and/or-
Cr. 4232.0	Unfilled Customer Orders-Without Advance-Specific Apportionment-Funded.
	-and-
Cr. 4234.0	Unfilled Customer Orders-With Advance-Specific Apportionment-Funded.
PCE-03.	Transfer of earned but unobligated customer orders from the performing appropriation to the appropriate miscellaneous account upon expiration of the performing appropriation.
Dr. 4221.0	Customer Orders Accepted-Automatic Apportionment.
Dr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded.
Cr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment.

**Table 4-9. Closing and post closing entries**continued

Cr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded.
Cr. 4255.0	Reimbursements Earned-Collected-Undistributed.
	-and/or-
Cr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded.
Cr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment.
<b>Note: Ancillary proprietary adjustments to accompany translation of unobligated orders to miscellaneous receipts accounts:</b>	
Dr. 5100.*	Revenue from Goods Sold (Amount of write-down of accounts 4251.0, 4252.0, 4253.0 and 4254.0- Performing Appropriation).
Cr. 1014.*	Undistributed Collections (Amount of write-down of accounts 4253.0, 4254.0 and 4255.0 - Performing Appropriation).
Cr. 131*.0	Appropriate Receivable Account (Amount of write-down of accounts 4251.0 and 4252.0 - Performing Appropriation).
Dr. 61**.0	Appropriate Direct Mission Expense Account(s) (Amount of write-down to account 5100.* - Performing Appropriation)
Cr. 6500.*	Cost of Goods Sold (Amount of write-down to account 5100.* - Performing Appropriation).
Dr. 1014.*	Undistributed Collections (Amount of write-down of accounts 4253.0 and 4254.0 - Performing Appropriation for entry into the appropriate Miscellaneous Receipt account)
Dr. 131*.0	Appropriate Receivable Account (Amount of write-down of accounts 4251.0 and 4252.0 - Performing Appropriation for entry into the appropriate Miscellaneous Receipt account).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipt (Amount of write-down of accounts 4251.0 and 4252.0 - Performing Appropriation for entry into the appropriate Miscellaneous Receipt account)
Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts (Amount of write-down of accounts 4253.0 and 4254.0 - Performing Appropriation for entry into the appropriate Miscellaneous Receipt account).
<b>Disbursing Office Entries</b>	
Dr. 1011.*	Funds Collected (Miscellaneous Receipt Appropriation) (Amount of write-down to Accounts 4253.0 and 4254.0 - Performing Appropriation).
Cr. 1014.*	Undistributed Collections (Amount of write down to Accounts 4253.0 and 4254.0 - Performing Appropriation).
	-and-
Dr. 1014.*	Undistributed Collections (Performing Appropriation) (Amount of write down to Accounts 4253.0 and 4254.0 - performing Appropriation).
Cr. 1011.*	Funds Collected (Performing Appropriation) (Amount of write down to Accounts 4253.0 and 4254.0 - Performing Appropriation).
PCE-04.	At the expiration of the appropriation account, make the following adjustments in orders and funding to allow the translation from the performing appropriation to the pertinent miscellaneous receipt account for any unobligated order earnings and for proper presentation on the adjusted trial balance. If the proper reclassification of the direct obligations incurred to reimbursable obligations has occurred, this latter reason for this proforma will never exist unless any required reprogramming authority was not obtained in a timely fashion.
Dr. 4614.0	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Balance in this account).
Cr. 4582.0	Allotted Funded Reimbursement Authority-Current Period (Unobligated balance account 4222.0 written down at expiration of appropriation).

**Table 4-9. Closing and post closing entries**continued

Cr. 4581.0	Automatic Reimbursement Authority (Unobligated balance account 4221.0 written down at expiration).
	-and-
Dr. 4221.0	Customer Orders Accepted-Automatic Apportionment (Amount of unobligated automatic customer orders at expiration of the appropriation account).
	-and/or-
Dr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded (Amount of unobligated funded customer orders at expiration of the appropriation account).
Cr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment (Amount that unobligated automatic customer orders written down at expiration of the appropriation account for which collection was completed).
	-and/or-
Cr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded (Amount that unobligated funded customer orders written down at expiration of the appropriation account for which collection was completed).
	-and/or-
Cr. 4251.0	Reimbursements Earned-Uncollected-Automatic Apportionment (Amount that unobligated automatic customer orders written down at expiration of the appropriation account for which collection was not completed).
	-and/or-
Cr. 4252.0	Reimbursements Earned-Uncollected-Specific Apportionment-Funded (Amount that unobligated funded customer orders written down at expiration of the appropriation account for which collection was not completed).

**Note: Ancillary proprietary account adjustments at appropriation expiration)**

Dr. 5100.*	Revenue from Goods Sold (Total amount that accounts 4251.0 + 4252.0 + 4253.0 + 4254.0 are written down that pertains to cost of goods used to fill the orders).
Dr. 5200.*	Revenue from Services Provided (Total amount written down for accounts 4251.0 + 4252.0 + 4253.0 + 4254.0 that pertains to the cost of services provided to fill the orders) (Performing appropriation).
Cr. 131*.0	Appropriate Accounts Receivable (Amount that accounts 4251.0 + 4252.0 are written down).
Cr. 1014.*	Undistributed Collections (See DO entry below) (Amount that accounts 4253.0 + 4254.0 are written down).
Dr. 131*.0	Appropriate Receivable Account (Amount that accounts 4251.0 + 4252.0 are written down in the performing appropriation)(Miscellaneous Receipt).
	-and/or-
Dr. 1014.*	Undistributed Collections (Amount that accounts 4253.0 + 4254.0 are written down in the performing appropriation) (Miscellaneous Receipt Appropriation) (See DO entry below).
Cr. 3610.0	Uncollected Revenue-General Fund-Miscellaneous Receipts (Amount accounts 131*.0 are increased).
	-and/or-
Cr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts (Amount that account 1014.* is increased).

**Note: Required Disbursing Office Participation in the Reclassification**

Dr. 1014.*	Undistributed Collections (Amount that accounts 4253.0 + 4254.0 were written down)
Cr. 1011.*	Funds Collected (Amount that accounts 4253.0 + 4254.0 were written down) (Performing appropriation).

**Table 4-9. Closing and post closing entries**continued

-and-	
Dr. 1011.*	Funds Collected (Amount that accounts 4253.0 + 4254.0 were written down in the performing appropriation) (Miscellaneous Receipt appropriation).
Cr. 1014.*	Undistributed Collections (Amount that accounts 4253.0 + 4254.0 were written down) (Miscellaneous Receipt appropriation)
PCE-05.	Eliminating unobligated commitments outstanding at expiration of the appropriation.
Dr. 4710.0	Commitments Outstanding-Direct (Balance in this account).
Dr. 4720.0	Commitments Outstanding-Reimbursable (Balance in this account).
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Balance in account 4710.*).
Cr. 4614.0	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Balance in account 4720.0).
PCE-06.	Budgetary adjusting entries for appropriations that are cancelled.
Dr. 4632.0	Funded Reimbursement Authority Reserved for Receipt of Orders (Balance in this account).
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Balance in this account).
Cr. 4582.0	Allotted Funded Reimbursement Authority-Current Period (Balance in account 4632.0).
-and-	
Cr. 4580.1	Allotted Direct Authority-Current Period (Balance in account 4611.*).
Dr. 3100.*	Appropriated Capital (Amount of 4611.* write down).
Cr. 1013.*	Appropriated Funds Received (Amount of 4611.* write down).
<b>Post Closing entries</b>	
PCE-07.	After cancellation, the following post closing budgetary entries are authorized without penalty providing that any of the upward obligation adjustments incurred in arriving at abnormal balances in accounts 4614.0 or 4611.0 were not incurred in violation of any statutory or regulatory prohibition against usage such as the prohibition against financing current operations from merged funds. The abnormal balances must be arrived at through the recognition of unforeseen, non-scope expanding increases in funding requirements to create or liquidate liabilities. If, through recovery, normal balances require closing then reverse the below stated entries.
Dr. 4580.1	Allotted Direct Authority-Current Period (Abnormal Balance in account 4611.*).
-and-	
Dr. 4582.0	Allotted Funded Reimbursement Authority-Current Period (Abnormal balance in account 4614.0 that is caused by Funded Reimbursable Order legitimate upward adjustments whether or not passable to customers).
-and-	
Dr. 4581.0	Automatic Reimbursement Authority (Abnormal balance in account 4614.0 that is caused by Automatic Reimbursement Order legitimate upward adjustments whether or not passable to customers).
Cr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Amount of abnormal balance in this account).
-and/or-	
Cr. 4614.0	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Amount of abnormal balance in this account).

**Table 4-9. Closing and post closing entries**continued

**Note:** If the upward adjustment of order funding requirements can be passed on to the customer then process the normal revenue/receivable/cost of goods funding requirement from reimbursable to direct shown below.

Dr. 4920.0	Accrued Expenditures-Unpaid-Reimbursable (Amount of abnormal balance in account 4614.0 pertinent to unexpected and unliquidated order costs that cannot be passed to customers).
	-and/or-
Dr. 4941.0	Accrued Expenditures-Paid-Reimbursable (Amount of abnormal balance in account 4614.0 pertinent to unexpected liquidated order costs that cannot be passed to customers).
Cr. 4614.0	Uncommitted/Unobligated Allotment-Reimbursable-Current Period (Abnormal balance that was in this account that cannot be passed on to customers).
	-and-
Dr. 4611.0	Uncommitted/Unobligated Allotment-Direct Authority-Current Period (Amount of write-down of accounts 4920 + 4941)
Cr. 4931.0	Accrued Expenditures-Paid-Direct (Amount of write-down of account 4941.0).
Cr. 4910.0	Accrued Expenditures-Unpaid-Direct (Amount of write-down of account 4920.0).
PCE-08.	This entry applies to all "X" year appropriations where the basic symbol is not a DO Deposit Fund, namely, basic symbols not equal to 6*** and/or numeric fiscal years where OA is equal to "AA, 00, 90, and 99."
Dr. 1014.*	Undistributed Collections (Balance in accounts 1011.*)
Cr. 1011.*	Funds Collected (Balance in account.)
	The procedure clears GLACs 1011.* and transfers the balance to GLAC 1014.0. New balance in 1014.0 represents total collection for all OAs except AA, 90, 99, and 00.
Dr. 1012.*	Funds Disbursed (Balance in this account)
Cr. 1015.*	Undistributed Disbursements (Balance in account 1012.*.)
	The procedure clears GLACs 1012.* and transfers the balance to GLAC 1015.0. New balance in 1015.0 represents total disbursements for all OAs except AA, 90, 99, and 00.
PCE-09.	Entry at Fiscal Year-end for fiscal years equal to "X" where basic symbol is not equal to 6***. Entry closes funds collected and undistributed at the funded activity. The disbursing office will have closed out its values in 1011.0 into 1014.* as shown above and the Funded Activity must then close out its appropriate values in 1011.* + 1014.* + 231*.0 into 1013.* and make the corresponding budgetary adjustments.
Dr. 1013.*	Appropriated Funds Received (For any amount that prior closings have reduced the corpus below its statutory level but NTE value of 1014.* plus balance of 231*.0).
Cr. 1014.*	Undistributed Collections (Amount that 1013.* is increased)
	Note: The following entry applies to Miscellaneous Receipt Accounts, accounts with fiscal year equal to "R."
Dr. 3620.0	Funds Returned to General Fund-Miscellaneous Receipts (Balance in account 1014.*).
Cr. 1014.*	Undistributed Collections (Balance in this account).
	-or-

**Table 4-9. Closing and post closing entries**continued

	Cr. 1011.*	Funds Collected.
PCE-10.	All Other Appropriations	
	Dr. 1013.*	Funds with Treasury (Value of balance in accounts 1011.* + 1014.* + 23**.0).
	Cr. 1014.*	Undistributed Collections (Value of balance in this account + 23**.0)
	Cr. 1011.*	Funds Collected.
PCE-11.	Order execution post closing entries that parallel the closing entries made to funds collected/undistributed collections.	
	Dr. 4221.0	Customer Orders Accepted-Automatic Apportionment (balance in account 4253.0).
	Cr. 4253.0	Reimbursements Earned-Collected-Automatic Apportionment (Balance in this Account).
	-and/or-	
	Dr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded (Balance in Account 4254.0).
	Cr. 4254.0	Reimbursements Earned-Collected-Specific Apportionment-Funded (Balance in this Account).
<b>Note: Total adjustments to accounts 4221/2.0 must equal the value arrived at in the computation 1011.0 + 1014.* + 23**.0.</b>		
PCE-12.	Entry at Fiscal Year-end for fiscal years equal to "X", where basic symbol is not equal to 6***. Entry closes funds disbursed/undistributed disbursements. The disbursing office and the IF Seller have closed out their values in account 1012.0 to account 1015.* as shown above and the funded activity must then make the appropriate adjustments to accounts 1015.* and 1013.0 and the corresponding budgetary adjustments.	
	Dr. 1015.*	Undistributed Disbursements (Balance in this account + 141*.0 + 1315.0 + 1316.0).
	Cr. 1013.*	Funds with Treasury (Balance in account 1015.* + 141*.0 + 1315.0 + 1316.0).
PCE-13.	Budget execution post closing entries that parallel the adjustments to funds disbursed/undistributed disbursements. Working capital funds will also make these budgetary closing adjustments.	
	Dr. 4941.0	Accrued Expenditures-Paid-Reimbursable (Balance in this account).
	Cr. 4581.0	Automatic Reimbursement Authority (Balance in account 4941.0 if this account balance is sufficient. If not sufficient, then continue to account 4582.0).
	-and/or-	
	Cr. 4582.0	Allotted Funded Reimbursement Authority-Current Period (Remainder in account 4941.0 if not fully satisfied in offset to account 4581.0).

**Note:** The above credit entries are done arbitrarily against the automatic program first, but the relationship overall of the reimbursable program is maintained in that the accounts 4581.0 + 4582.0 must still equal balances in accounts 4632.0 (Zero if merging or merged)+ 4821.0 + 4822.0 + 4920.0 + 4941.0 (Zero)+4942.0 (Zero). However, no longer will the balance in account 4581.0 or in 4582.0 equal the balance in account 4221.0 or 4222.0. That is supportable in that the order execution is delayed behind the budgetary execution chronologically.

Dr. 4931.0	Accrued Expenditures-Paid-Direct (Balance in this Account).
Cr. 4580.*	Allotted Direct Authority-current Period (Balance in account 4931.0).

**Table 4-9. Closing and post closing entries**continued

**Note:** Total closing adjustments to accounts 4931.0 and 4941.0 may not exceed the value in the formula 1015.\* + 1315.\* + 1316.0 + 141\*.0. for all appropriations. After any closeout of disbursements/collections to account 1013.\* there exists the potential to have an abnormal balance in account 1013.\*. If the particular trial balance is pertinent to a working capital fund then an apparent fund violation has already occurred provided that the abnormal balance occurs at the level of a fund violation. If, on the other hand, a non-working capital appropriation is involved then there is nothing to worry about so long as there is enough normal balance in the following accounts 1311.\* + 1315.\* + 2111.\* + 2113.\* to cover the abnormal balance in 1013.\*. If there is not enough within these accounts to cover the 1013.\* abnormal balance then analyze the balance in account 1313.0 for any receivables based on emergent

furnishing of resources to state or local governmental units for environmental adversities or for maintenance of the peace. If, after the latter analysis, there is still insufficient amounts to cover the abnormal balance in account 1013.\* then the potential for a fund violation has occurred and, if the violation exists at the prescribed level, then it must be prosecuted in the normal fashion.

Except to the extent that unliquidated unfunded expenses such as "bad debt", "annual leave", "severance pay", and depreciation/amortization/depletion expenses were recognized may the balance in account 3100.0 go abnormal, at the violation level, without an apparent fund violation being signaled.

Calculation of unused (unliquidated) recognized unfunded expenses is the current balance in the allowance or depletion account or in the unfunded accrued liability accounts minus the prior 30 September balance in the same accounts as compared with the amount of unfunded expense recognized, that is expense accounts 6125.0-6130.0 plus any unfunded severance pay expense included in the 6139.0 account.

- PCE-14. Transfer In/Out of inventory and fixed assets as well as accrued unfunded liability accounts and the balances in the unfunded allowance/depreciation/amortization accounts. These transfers occur post closing each FY and the transfer is to the ensuing FY for the pertinent appropriation. No-year accounts are exempted from this entry.

#### Transfer In

Dr. 15**0	Appropriate Inventory Account.
	-and/or-
Dr. 17**0	Appropriate Fixed Asset Account.
Cr. 3220.0	Transfers-In from Others Without Reimbursement.
	-and/or-
Cr. 1**9.0	Appropriate allowance/amortization/depreciation account.
	-and/or-
Cr. 222*.0	Appropriate Unfunded Liability account.
	-and/or-
Cr. 2992.0	Liability for Property Furnished by Others.
	-and/or-
Cr. 2993.0	Accrued Civilian Severance Pay (Unfunded).
	-and/or-
Cr. 2994.0	Progress Billings-Other.

#### Transfer Out

Dr. 22*.0	Appropriate Unfunded Liability account
	-and/or-
Dr. 1**9.0	Appropriate allowance/amortization/depreciation account.
	-and/or-
Dr. 2992.0	Liability for Property Furnished by Others.
	-and/or-
Dr. 2993.0	Accrued Civilian Severance Pay (Unfunded).

**Table 4-9. Closing and post closing entries**continued

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	-and/or-
Dr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement.
Cr. 15**.0	Appropriate Inventory Account.
	-and/or-
Cr. 17**.0	Appropriate Fixed Asset Account
	-and/or-
Cr. 18**.0	Leases, ADP Software & Natural Resources.

**Note:** At this point in time the amount of expense charged to annual leave/severance pay must be calculated for determination as to how much was funded by the comparison of the balance in accounts 222\*.0/2993.0 that are to be transferred out minus the balance in accounts 222\*.0/2993.0 that were transferred in as compared to the balance in accounts 6130.0/6139.0. If the charge to 6130.0/6139.0 is greater than the amount of funded expense calculated then the results of operations will be properly stated and the equity adjustment required to maintain continuity will be reflected in the increased value of the liability transferred out of the current FY.

PCE-15. Results of Operations-Net: Close out the previous balance in net results of operations, all appropriations (332\*.0), to cumulative results of operations, all appropriations (331\*.0), at closing for each fiscal year.

Dr. 332*.0	Net Results of Operations (Amount in this account).
Cr. 331*.0	Cumulative Results of Operations (Amount in account 332*.0).

PCE-16. Results of Operations-Cumulative: Close the cumulative results of operations-other appropriations (3318.0) into appropriated capital (3100.\*) at post closing when merging of the appropriation account. (Does not include the working capital accounts.)

Dr. 3318.0	Cumulative Results of Operations-Other Appropriations (Balance in this account- Since the balance in this account will never be a normal equity account balance then this entry will of necessity be reversed from the normal closing shown).
Cr. 3100.*	Appropriated Capital (Balance in account 3318.0).

**Note:** The closings in PCE-14 and PCE-15 above for all consumer, construction, research and development and procurement accounts will be:

Dr. 3318.0	CRO-Other Appropriations (Abnormal balance in account 3328.0).
Cr. 3328.0	NRO-Other Appropriations (Abnormal balance in account).
	-and/or-
Dr. 3100.*	Appropriated Capital (Abnormal balance in account 3318.0).
Cr. 3318.0	CRO-Other Appropriations (Abnormal balance in account).

PCE-17. Closure of donated revenue out to equity at fiscal year end-all accounts.

Dr. 5600.0	Donated Revenue.
Cr. 3400.0	Donations and Other Items.

PCE-18. Closure of revenue/gains from operations, prior period adjustments and investments-Army DBOF depot maintenance business area at fiscal year end.

Dr. 7192.0	Investment Gains.
Cr. 3321.0	NRO-DBOF
	-and/or-
Dr. 7400.0	Prior Period Adjustments (If credit balance in the account).
Cr. 3311.0	CRO-DBOF

**Table 4-9. Closing and post closing entries**continued

PCE-19.	Closure of expenses/losses from operations, prior period adjustments and investments-Army DBOF depot maintenance business area at fiscal year end.	
	Dr. 6600.0	Applied Overhead (If over applied).
	Dr. 3321.0	NRO-DBOF
	Cr. 6500.*	Cost of Goods Sold.
		-and-
	Dr. 3311.0	CRO-DBOF
	Cr. 7400.0	Prior Period Adjustments (If debit balance in the account).
PCE-20.	Closure of transfers in, extraordinary items and donations to assets capitalized at fiscal year end-Army DBOF depot maintenance business area.	
	Dr. 3400.0	Donations and Other Items
		-and/or-
	Dr. 3220.0	Transfers-In from Others Without Reimbursement
		-and/or-
	Dr. 7300.0	Extraordinary Items (If credit balance)
	Cr. 3211.2	Assets Capitalized
PCE-21.	Closure of transfers out and extraordinary items to assets capitalized at fiscal year end-Army DBOF depot maintenance business area.	
	Dr. 3211.2	Assets Capitalized
	Cr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement
		-and/or-
	Cr. 3232.0	Transfers-Out to All Others Without Reimbursement
		-and/or-
	Cr. 7300.0	Extraordinary Items (If debit balance)
PCE-22.	Closure of revenue/gains from operations, prior-period Adjustments and investments at fiscal year end-Army DBOF supply management business area.	
	Dr. 5100.*	Revenue from Goods Sold.
		-and/or-
	Dr. 5300.0	Interest and Penalties Revenue (Federal Securities Earnings).
		-and/or-
	Dr. 7191.0	Inventory Gains
		-and/or-
	Dr. 7192.0	Investment Gains.
	Dr. 7193.0	Other Miscellaneous Gains.
	Cr. 3321.0	NRO DBOF.
		-and/or-
	Dr. 7400.0	Prior-Period Adjustments (If credit balance in account).
	Cr. 3311.1	CRO DBOF.
PCE-23.	Closure of expenses/losses from operations, prior period adjustments and investments at fiscal year end-Army DBOF Supply Management.	
	Dr. 3321.0	NRO DBOF.
	Cr. 6500.*	Cost of Goods Sold.
		-and/or-
	Cr. 6330.0	Other Interest Expenses (Federal Securities Interest Expenses and Late Settlement of Liabilities).
		-and/or-

**Table 4-9. Closing and post closing entries**continued

	Cr. 7292.0	Investment Losses. -and/or-
	Cr. 7291.0	Inventory Losses or Adjustments. -and/or-
	Dr. 3311.1	CRO DBOF.
	Cr. 7400.0	Prior Period Adjustments (If debit balance in account).
PCE-24.	Closure of transfers-in, extraordinary items and donations to invested capital at fiscal year end-Army DBOF.	
	Dr. 3220.0	Transfers-In From Others Without Reimbursement. -and/or-
	Dr. 3400.0	Donations and Other Items. -and/or-
	Dr. 7300.0	Extraordinary Items (If credit balance).
	Cr. 3212.0	Other Revolving Funds.
PCE-25.	Closure of transfers-Out and extraordinary items to invested capital at fiscal year end-Army DBOF.	
	Dr. 3211.0	Capital Investments-DBOF .
	Cr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement. -and/or-
	Cr. 3232.0	Transfers-Out to All Others Without Reimbursement. -and/or-
	Cr. 7300.0	Extraordinary Items (If debit balance).
PCE-26.	Closure of revenue/gains from operations, prior period adjustments and investments Foreign Military Sales Trust Fund (FMS) at fiscal year end.	
	Dr. 5100.*	Revenue from Goods Sold. -and/or-
	Dr. 5200.*	Revenue from Services Provided. -and/or-
	Dr. 5300.0	Interest and Penalties Revenue (From Federal Securities). -and/or-
	Dr. 7110.0	Gains on Disposition of Assets. -and/or-
	Dr. 7191.0	Inventory Gains. -and/or-
	Dr. 7192.0	Investment Gains.
	Cr. 3324.0	NRO-Foreign Military Sales Trust Fund. -and/or-
	Dr. 7400.0	Prior Period Adjustments (If credit balance in account).
	Cr. 3314.0	Cumulative Results of Operation-Foreign Military Sales Trust Fund.
PCE-27.	Closure of expenses/losses from operations, prior period adjustments and investments-FMS.	
	Dr. 3324.0	NRO-Foreign Military Sales Trust Fund.
	Cr. 61**.0	Appropriate Uncapitalized Expenses. -and/or-
	Cr. 6500.*	Cost of Goods Sold. -and/or-
	Cr. 7210.0	Losses on Disposition of Assets.

**Table 4-9. Closing and post closing entries**continued

	-and/or-
Cr. 7291.0	Inventory Losses or Adjustments.
	-and/or-
Cr. 7293.0	Other Losses.
	-and/or-
Dr. 3314.0	Cumulative Results of Operation-Foreign Military Sales Trust Fund (Without Reimbursement..)
Cr. 7400.0	Prior Period Adjustments (If debit balance in <b>PCE-26</b> ). (Closure of Transfers In, Donations and Extraordinary Items into Invested Capital at Fiscal Year end-Foreign Military Sales.)
	-and-
Dr. 3220.0	Transfers-In from Others Without Reimbursement.
	-and/or-
Dr. 3400.0	Donations and Other Items.
	-and/or-
Dr. 7300.0	Extraordinary Items (If credit balance).
Cr. 3214.0	Capital Investment-Foreign Military Sales Trust Fund (Closure of Transfers Out and Extraordinary Items into Invested Capital-Foreign Military Sales Trust Fund (FMS)).
Dr. 3214.0	Capital Investment-Foreign Military Sales Trust Fund.
Cr. 3231.0	Transfers-Out to Other Government Agencies and Funds.
Cr. 3232.0	Transfers-Out to Others Without Reimbursement.
Cr. 7300.0	Extraordinary Items (If debit balance).
PCE-28.	Closure of revenue/gains from operations, prior period adjustments and Investments-Special Defense Acquisition Trust Fund (SDAF) at the end of the fiscal year.
Dr. 5100.*	Revenue from Goods Sold.
Dr. 5200.*	Revenue from Services Provided.
Dr. 5300.*	Interest and Penalties Revenue (From Federal Securities).
Dr. 7110.0	Gains on Disposition of Assets.
Dr. 7191.0	Inventory Gains.
Dr. 7192.0	Investment Gains.
Dr. 7193.0	Other Miscellaneous Gains.
Cr. 3323.0	NRO-Special Defense Acquisition Trust Fund.
	-and/or-
Dr. 7400.0	Prior Period Adjustments (If credit balance in account).
Cr. 3313.0	CRO-Special Defense Acquisition Trust Fund.
PCE-29.	Closure of expenses/losses from operations, prior period adjustments and investments-Special Defense Acquisition Trust Fund (SDAF).
Dr. 3323.0	NRO-Special Defense Acquisition Trust Fund.
Cr. 61**.0	Appropriate Uncapitalized Expenses.
Cr. 6500.*	Cost of Goods Sold.
Cr. 7210.0	Losses on Disposition of Assets.
Cr. 7291.0	Inventory Losses or Adjustments.
Cr. 7293.0	Other Losses.
	-and/or-
Dr. 3313.0	Cumulative Results of Operation-Special Defense Acquisition Trust Fund.

**Table 4-9. Closing and post closing entries**continued

	Cr. 7400.0	Prior Period Adjustments (If debit balance in PCE-28. Closure of Transfers-In, Donations and Extraordinary Items into Invested Capital at Fiscal Year end-Special Defense Acquisition Trust Fund (SDAF).)
	Dr. 3220.0	Transfers-In from Others Without Reimbursement.
	Dr. 3400.0	Donations and Other Items.
	Dr. 7300.0	Extraordinary Items (If credit balance).
	Cr. 3213.0	Capital Investment-Special Defense Acquisition Trust Fund.
PCE-30.	Closure of transfers out and extraordinary items into capital investment-Special Defense Acquisition Trust Fund (SDAF) at fiscal year end.	
	Dr. 3213.0	Capital Investment-Special Defense Acquisition Trust Fund
	Cr. 3231.0	Transfers-Out to Government Agencies and Funds-Without Reimbursement.
	Cr. 3232.0	Transfers-Out to All Others Without Reimbursement.
	Cr. 7300.0	Extraordinary Items (If debit balance).
PCE-31.	Closure of revenue/gains from operations/investments-other trust funds at fiscal year end.	
	Dr. 5100.*	Revenue from Goods Sold.
	Dr. 5200.*	Revenue from Services Provided
	Dr. 5300.0	Interest and Penalties Revenue (From Federal Securities).
	Dr. 7110.0	Gains on Disposition of Assets.
	Dr. 7191.0	Inventory Gains.
	Dr. 7192.0	Investment Gains.
	Dr. 7193.0	Other Miscellaneous Gains.
	Cr. 3327.0	NRO-Other Trust Funds.
	Dr. 7400.0	Prior Period Adjustments (If credit balance in account).
	Cr. 3317.0	CRO-Other Trust Funds. Closure of expenses/losses from operations/investments-other trust funds.
	Dr. 3327.0	NRO-Other Trust Funds.
	Cr. 61**.0	Appropriate Uncapitalized Expenses.
	Cr. 6500.*	Cost of Goods Sold.
	Cr. 7210.0	Losses on Disposition of Assets.
	Cr. 7291.0	Inventory Losses or Adjustments.
	Cr. 7293.0	Other Miscellaneous Losses.
		-and/or-
	Dr. 3317.0	Cumulative results of operation-Other Trust Funds.
	Cr. 7400.0	Prior Period Adjustments (If debit balance in account).
PCE-33.	Closure of transfers in, donations and extraordinary items into invested capital at fiscal year-end-other trust funds.	
	Dr. 3220.0	Transfers-In from Others Without Reimbursement.
	Dr. 3400.0	Donations and Other Items.
	Dr. 7300.0	Extraordinary Items.
	Cr. 3217.0	Capital Investment-Other Trust Funds.
PCE-34.	Closure of transfers out and extraordinary items into capital investment-other trust funds at fiscal year end.	
	Dr. 3217.0	Capital Investment-Other Trust Funds
	Cr. 3231.0	Transfers-Out to Other Government Agencies and Funds-Without Reimbursement.
	Cr. 3232.0	Transfers-Out to All Others Without Reimbursement.

**Table 4-9. Closing and post closing entries**continued

	Cr. 7300.0	Extraordinary Items
PCE-35.	Closure of revenue/gains into net results of operations-other appropriations. Also closure of revenue into transfers-out for open allotment.	
	Dr. 5100.*	Revenue from Sales of Goods.
	Dr. 5200.*	Revenue from Services Provided.
	Dr. 5300.0	Interest and Penalties Revenue (From Federal Securities).
	Dr. 7110.0	Gains on Disposition of Assets.
	Dr. 7191.0	Inventory Gains.
	Dr. 7193.0	Other Miscellaneous Gains.
	Cr. 3328.0	NRO-Other Appropriations.
	Dr. 7400.0	Prior Period Adjustments (If credit balance in account).
	Cr. 3318.0	CRO-Other Appropriations.
	<b>Note:</b> If Open Allotment Revenue Involved at Installation Level	
	Dr. 5*00.0	Appropriate Revenue Account (Balance in this Account).
	Cr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement (Balance in accounts 5*00.*).
PCE-36.	Closure of expenses/losses from operations/investments-other appropriations.	
	Dr. 3328.0	NRO-Other Appropriations.
	Cr. 61**.*	Appropriate Uncapitalized Expenses.
	Cr. 6500.*	Cost of Goods Sold.
	Cr. 7210.0	Losses on Disposition of Assets.
	Cr. 7291.0	Inventory Losses or Adjustments.
	Cr. 7293.0	Other Miscellaneous Losses.
	-and/or-	
	Dr. 3318.0	CRO-Other Appropriations.
	Cr. 7400.0	Prior Period Adjustments (If debit balance in account).
PCE-37.	Closure of transfers in, donations and extraordinary items into appropriated capital at fiscal year end-other appropriations.	
	Dr. 3220.0	Transfers-In from Others Without Reimbursement.
	Dr. 3400.0	Donations and Other Items.
	Dr. 7300.0	Extraordinary Items.
	Cr. 3100.0	Appropriated Capital.
PCE-38.	Closure of transfers out and extraordinary items into appropriated capital at fiscal year end.	
	Dr. 3100.0	Appropriated Capital.
	Cr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement.
	Cr. 3232.0	Transfers Out to All Others Without Reimbursement.
	Cr. 7300.0	Extraordinary Items.
PCE-39.	This entry will be made after all transfer-outs have been made from the current year to the new fiscal year. This is the last known entry for the year.	
	Dr. 3220.0	Transfers-In from Others Without Reimbursement (Balance in GLACs 3231.0 and 3232.0).
	Dr. 3221.0	Transfers-In from Others Without Reimbursement-DBOF (Balance in GLAC 3233.0).

**Table 4-9. Closing and post closing entries**continued

Dr. 3221.1	Transfers-In from Others Without Reimbursement-Capital-DBOF (Balance in GLAC 3233.1).
Cr. 3231.0	Transfers-Out to Government Agencies Without Reimbursement.
Cr. 3232.0	Transfers-Out to All Others Without Reimbursement.
Cr. 3233.0	Transfers-Out to Others Without Reimbursement-DBOF
Cr. 3233.1	Transfers-Out to Others without Reimbursement-Capital-DBOF
PCE-40. If the continuation of participation within the automatic order program is authorized in the ensuing year, and the estimates of the potential automatic order program activity have been entered, and if funded reimbursement authority (FRA) has been received and recognized in the trial balance then the following entries are required to cover the reestablishment of the prior year order write down. Do not include any of the order adjustments effected after the first year of the appropriation's existence in this update.	
Dr. 4231.0	Unfilled Customer Orders-Automatic Apportionment (Amount of prior year unobligated/ unearned automatic order write down).
	-and/or-
Dr. 4232.0	Unfilled Customer Orders-Specific Apportionment-Funded (Amount of prior year unobligated/unearned funded order write down).
Cr. 4221.0	Customer Orders Accepted-Automatic Apportionment (Amount of prior year unobligated/ unearned automatic order write down).
Cr. 4222.0	Customer Orders Accepted-Specific Apportionment-Funded (Amount of prior year unobligated/unearned funded order write down).
	-and-
Dr. 4621.0	Program Annual Anticipated Rest of Year Automatic (Amount of prior year unobligated/unearned automatic order write down).
Dr. 4632.0	Funded Reimbursement Authority Reserved for Receipt of Orders (Amount of prior year unobligated/unearned automatic order write down).
Cr. 4614.0	Uncommitted/Unobligated Allotment-Reimbursable-Current Period. (Amount of prior year unobligated/unearned automatic and specifically apportioned order write down).